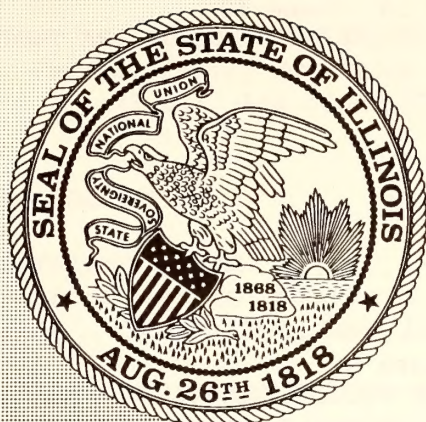


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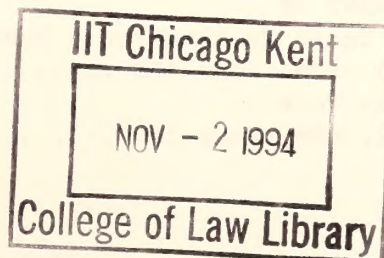
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ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Uniform Electric Fuel Adjustment

2) Code Citation: 83 Ill. Adm. Code 425

3) <u>Section Numbers:</u>	<u>Proposed Action:</u>
425.10	Amendment
425.30	Amendment
425.50	Amendment

4) Statutory Authority: Implementing Section 9-220 and authorized by Section 10-101 of the Public Utilities Act [220 ILCS 5/9-220 and 10-101].

5) A Complete Description of the Subjects and Issues Involved:

The proposed amendments will allow the utility the option of prorating the Fuel Adjustment Charge ("FAC"). Absent a meter reading at the end of each month, proration assumes the same level of service is provided for each day of the billing period. For example, a customer billed October 15 for 30 days of service would be billed fifteen days for service provided for the period October 1 through October 15 using the October FAC rate and fifteen days for service provided for the period September 16 through September 30 using the September FAC rate.

Under the current version of Part 425, utilities are required to bill the FAC rate in effect on the billing date. For example, a customer would be billed October 15 for fifteen days of service in October at the October FAC rate and fifteen days of service in September at the October FAC rate.

The current Part 425 causes potential problems for utilities on the unbilled revenue accounting method. The formula assumes that the KWHs billed to recover October's costs will be billed at the October FAC rate. However, for utilities on the unbilled revenue accounting method, some of the KWHs billed at the October FAC rate are in reality KWHs comprising the September costs because bills issued in October reflect some usage in September. So, even if estimated costs and KWH sales were completely accurate, there would be an over/under recovery. Proration would minimize this problem.

The proposed amendments will also provide flexibility to interpret Factor S, Forecasted KWH Sales, as either "to be billed" or "to be delivered". The current Part 425 requires Factor S to be the KWHs estimated to be delivered. This language causes problems for those utilities that do not record unbilled revenues, but forecast on a "to be billed" basis. For those utilities, the actual recoveries from October's FAC and base fuel costs will be based on actual KWHs billed which may not be comparable to the forecasted October KWH sales if forecasted KWH sales are based on KWHs delivered.

Part 425 should have sufficient flexibility to accommodate whatever methodology the utility employs in its books. The Commission's Uniform

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED AMENDMENTS

System of Accounts, 83 Ill. Adm. Code 415, does not dictate which method the utility should employ to account for its revenues. Both the "as billed" or the "unbilled" methods are acceptable.

6) Will these proposed amendments replace any emergency amendment currently in effect? No.

7) Does this rulemaking contain an automatic repeal date? No.

8) Do these proposed amendments contain incorporations by reference? No.

9) Are there any other proposed amendments pending on this part? Yes.

<u>Section Numbers</u>	<u>Proposed Action</u>	<u>Illinois Register Citation</u>
425.40	Amendment	18 Ill. Reg. 4483
425.50	Amendment	18 Ill. Reg. 4483

10) Statement of Statewide Policy Objectives: These proposed amendments neither create nor expand any state mandate on units of local government, school districts, or community college districts.

11) Time, Place and Manner in which interested persons may comment on these proposed rulemakings:

Any person who plans to submit comments should file a notice of intent thereof, within 21 days of the date of this issue of the Illinois Register with:

Chief Clerk
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62706

Comments should be filed with the Chief Clerk within 45 days of the date of this issue of the Illinois Register.

12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: These proposed amendments will not affect any small businesses, small municipalities, or not-for-profit corporations.

B) Reporting, bookkeeping or other procedures required for compliance: Reporting procedures.

C) Types of professional skills necessary for compliance: Accounting

The full text of the Proposed Amendments begins on the next page:

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED AMENDMENTS

TITLE 83: PUBLIC UTILITIES
 CHAPTER I: ILLINOIS COMMERCE COMMISSION
 SUBCHAPTER C: ELECTRIC UTILITIES

PART 425
 UNIFORM ELECTRIC FUEL ADJUSTMENT

Section	
425.10	Applicability
425.20	Cost Basis
425.30	Fuel Adjustment Formula
425.40	Interpretation
425.50	Administration

AUTHORITY: Implementing Section 9-220 and authorized by Section 10-101 of the Public Utilities Act (220 ILCS 5/9-220 and 10-101).

SOURCE: Adopted at 5 Ill. Reg. 14133, effective December 3, 1981; amended at 7 Ill. Reg. 191, effective December 15, 1982; codified at 7 Ill. Reg. 14505; amended at 9 Ill. Reg. 684, effective January 8, 1985; amended at 13 Ill. Reg. 16730, effective January 1, 1990; amended at 18 Ill. Reg. _____, effective _____.

Section 425.10 Applicability

The uniform fuel adjustment charge (FAC) will be applied either to each KWH of energy billed during the effective month or each KWH of energy delivered during the effective month to all service classifications subject to fuel adjustment in the filed rate schedules of all electric public utilities operating in the State of Illinois. The utility shall elect whether a billed or a delivered method shall be used and shall revise its tariffs accordingly, if necessary, under Section 9-201 of the Public Utilities Act.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 425.30 Fuel Adjustment Formula

The fuel adjustment clause shall be of the following form:

$$FAC = \frac{(CF + CPP - CNS) \times 100}{S} - BFC + Ra + Ro + D$$

where:

FAC = Fuel adjustment charge per KWH. The amount in cents per KWH, rounded to the nearest .001¢, to be charged for each KWH billed or delivered in the during any monthly billing period, in excess of that amount included in Base Fuel Costs. The FAC is subject to refunds or increases due to overcollection or undercollection, depending on the

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED AMENDMENTS

results of the automatic reconciliation factor (Ra) and the ordered reconciliation factor (Ro) as defined under Section 425.50: Administration.

CF = Allowable fuel cost associated with company owned generating plants. Fuel cost shall be interpreted to include all fossil and nuclear fuel to be consumed in the utility's own plants or in plants owned by wholly-owned subsidiaries of the utility and/or the utility's share of fossil and nuclear fuel to be consumed in jointly owned or leased plants during the period for which the FAC is being determined.

CPP = Allowable energy cost associated with purchased power. Purchased power shall be interpreted to include emergency, contract, and economy purchases. Except for power purchased for economy reasons, only the energy portion of the power to be purchased during the period for which the FAC is being determined is to be included. All other associated charges are specifically excluded. The demand charges for power to be purchased for economy reasons are allowable energy cost.

CNS = Fuel costs associated with sales not subject to FAC. Non-jurisdictional sales, including sales for resale; interdepartmental sales; energy furnished without charge; and other sales not subject to FAC. Such fuel costs shall be assumed to be average fuel costs during the period for which the FAC is being determined except in the case of fuel costs associated with interchange power sales which shall represent the amounts recovered with respect to fuel in such sales, ordinarily the incremental cost of such fuel.

S = Applicable estimated-KWH's KWHs subject to FAC--estimated-to-be delivered-to-ultimate-consumers--during-the-period-for-which-the-FAC-is-being-determined--and either to be billed during the period for which the FAC is being determined or represented in estimated fuel costs as CF, CPP, and CNS recorded-in-the-billing-period.

BFC = Base Fuel Cost in cents/KWH.
 Ra = Automatic Reconciliation factor in cents/KWH.
 Ro = Ordered Reconciliation factor in cents/KWH.
 D = Desulfurization fee in cents/KWH.

22 (Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 425.50 Administration

- Reporting. Utilities are to report monthly in a format designated by the Commission.
- Ordered Reconciliation. Costs and revenues associated with the clause shall be subject to an ordered reconciliation factor (Ro) as required by the Commission.
- Automatic Reconciliation. The automatic reconciliation factor (Ra) will consist of the difference between actual allowable costs incurred and FAC recoveries for each month so identified in the second month

ILLINOIS COMMERCE COMMISSION

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED RULES

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Purchased Gas Adjustment Clause

prior to the billing month. This difference shall be divided by the appropriate kWh's subject to FAC as provided under "S" in Section 425.30 ~~estimated-to-be-delivered-to-ultimate-customers-during-the billing-period.~~

2) Code Citation: 83 Ill. Adm. Code 525

Section Numbers:	Proposed Action:
525.10	New Section
525.20	New Section
525.30	New Section
525.40	New Section
525.50	New Section
525.60	New Section
525.70	New Section

(Source: Amended at 18 Ill. Reg. _____, effective _____)

4) Statutory Authority: Implementing Section 9-220 and authorized by Section 10-101 of the Public Utilities Act (220 ILCS 5/9-220 and 10-101).

5) A Complete Description of the Subjects and Issues Involved:

In the years since the adoption of the current PGA Clause, there have been many changes in the gas industry that have affected utilities' gas costs. One of the most significant changes has been the advent of transportation customers. Since the mid-1980s, some end-users have been able to buy their own gas directly from pipelines or other suppliers, rather than from the utilities. Because these transportation customers no longer buy gas from the utilities (or buy from the utilities only under certain conditions), many utilities began "unbundling" the gas charges billed to their customers. Certain charges billed to the utilities (e.g., seasonal demand charges, capacity charges, entitlement charges, and commodity charges) can be directly allocated only to certain customer classes. Therefore, utilities began charging separate PGA rates to the customer classes to which each type of charge is allocable.

Another major change in the gas industry has been the increase in the number of gas suppliers. In past years, utilities bought gas primarily from pipelines. In recent years, however, spot market supplies of gas have grown tremendously. As a result of the Federal Energy Regulatory Commission's Order 636, pipelines no longer serve a merchant function. Therefore, utilities must find alternative supplies of gas. The increase in the number of suppliers has opened a wide array of options for utilities. These new options give the utilities a greater number of ways to ensure an adequate supply of gas for their customers.

There are two primary objectives in the revisions to Part 525: flexibility and the matching of cost incurrence and recovery.

The revisions to Part 525 will be flexible enough to allow for the various types of gas charges currently in use. The proposed rules will also be flexible enough to allow for new gas charges that may arise in the future.

Under the current PGA Clause, historical purchases of gas (in therms) are

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED RULES

multiplied by the current rate. The PCA rate calculated from these costs is then applied to service rendered during the following month. This creates a mismatch of the costs incurred and the recovery of those costs. In the revisions to Part 525, the PCA Clause that will more closely match gas costs with recovery of those costs.

- 6) Will these proposed rules replace any emergency rule currently in effect? No.
- 7) Do these rulemakings contain an automatic repeal date? No.
- 8) Do these proposed rules contain incorporation by reference? No.
- 9) Are there any other proposed rule pending on this part? No.
- 10) Statement of Statewide Policy Objectives:
These proposed rules neither create nor expand any state mandate on units of local government, school districts, or community college districts.

- 11) Time, Place and Manner in which interested persons may comment on these proposed rulemakings:

Any person who plans to submit comments should file a notice of intent thereof, within 21 days of the date of this issue of the Illinois Register with:

Chief Clerk
Illinois Commerce Commission
527 Each Capital Avenue
Springfield, IL 62706

Comments should be filed with the Chief Clerk within 45 days of the date of this issue of the Illinois Register.

- 12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: These proposed rules may affect those subject gas utilities that are also small businesses as defined in the Illinois Administrative Procedure Act.

B) Reporting, bookkeeping or other procedures required for compliance: Reporting procedures.

C) Types of professional skills necessary for compliance: Accounting and managerial skills.

The full text of the Proposed Rules begins on the next page:

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED RULES

TITLE 83: PUBLIC UTILITIES
CHAPTER 1: ILLINOIS COMMERCE COMMISSION
SUBCHAPTER d: GAS UTILITIES

PART 525

PURCHASED GAS ADJUSTMENT CLAUSE

Section	
525.10	Applicability
525.20	Definitions
525.30	Cost Basis
525.40	Recoverable Gas Costs
525.50	Adjustments to Gas Costs
525.60	Determination of Gas Charge(s)
525.70	Annual Reconciliation

AUTHORITY: Implementing Section 9-220 and authorized by Section 10-101 of the Public Utilities Act [220 ILCS 5/9-220 and 10-101].

SOURCE: Adopted at 6 Ill. Reg. 12437, effective September 30, 1982; emergency amendment at 7 Ill. Reg. 2002, effective February 1, 1983, for a maximum of 150 days; amended at 7 Ill. Reg. 7919, effective June 22, 1983; codified at 8 Ill. Reg. 12186; Part repealed, new Part adopted at 18 Ill. Reg. _____, effective _____.

Section 525.10 Applicability

- a) The Gas Charge(s) shall be applied to all therms associated with the service classifications so identified in the filed rate schedules of all gas public utilities operating in the state of Illinois. If a utility elects to establish separate Gas Charge(s) for recovery of costs of a seasonal nature, such Gas Charge(s) shall be applied to therms associated with the appropriate seasonal period. Each Gas Charge shall be determined in accordance with Section 525.60.
- b) The number and design of Gas Charge(s) applicable to a given service may differ between services. For example, some services may include a single Gas Charge while other services may include separate commodity and non-commodity Gas Charges.
- c) Utilities shall report monthly, in a format designated by the Illinois Commerce Commission ("Commission"), the Gas Charge(s), calculated under the provisions of Section 525.60, to be applied to service rendered during the effective month.

Section 525.20 Definitions

"Base period" shall mean the effective month or the remaining months in the reconciliation year which includes the effective month.

"Effective month" shall mean the month following the filing month,

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED RULES

during which the Gas Charge(s) will be in effect.

"Filing month" shall mean the month in which a Gas Charge(s) is determined by the utility and filed with the Commission.

"Gas used by the utility" shall include all gas used by the utility except gas utilized in the manufacture of gas through a reforming process, and shall include gas furnished to municipalities or other governmental authorities without reimbursement in compliance with franchise, ordinance or similar requirements.

"Reconciliation year" shall mean the 12-month period defined in each utility's tariff for which actual gas costs and associated revenues are to be reconciled.

"System average cost of gas" shall mean the weighted average cost per therm of gas estimated to be purchased, withdrawn from storage, and manufactured during the base period or reconciliation year.

Section 525.30 Cost Basis

The Gas Charge(s) shall represent the utility's estimate of recoverable gas costs (as prescribed in Section 525.40) to be incurred during the base period, with an adjustment to such costs through use of Adjustment Factors (as prescribed in Sections 525.50, 525.60 and 525.70). Any Gas Charge(s) established to recover commodity gas costs (separately or in conjunction with non-commodity gas costs) shall use an estimate of the recoverable costs to be incurred during the effective month. Any Gas Charge(s) established to recover only non-commodity gas costs shall use an estimate of the recoverable costs to be incurred during the remaining months of the reconciliation year.

Section 525.40 Recoverable Gas Costs

- a) Costs recoverable through the Gas Charge(s) shall include the following:
 - 1) costs of natural gas and any solid, liquid or gaseous hydrocarbons purchased for injection into the gas stream or purchased as feedstock or fuel for the manufacture of gas, or delivered under exchange agreements;
 - 2) costs for storage services purchased;
 - 3) transportation costs related to such natural gas and any solid, liquid or gaseous hydrocarbons and any storage services; and
 - 4) other charges approved by the Federal Energy Regulatory Commission to be collected by pipeline suppliers for access to supplies or services described in subsections (1) through (3) above.
- b) Determinations of the Gas Charge(s) shall exclude the estimated cost of gas to be used by the utility, based on the system average cost of gas for the effective month.

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED RULES

- c) The cost of gas estimated to be withdrawn from storage during the base period shall be included in the Gas Charge(s).
- d) Recoverable gas costs shall be offset by the revenues derived from transactions at rates that are not subject to the Gas Charge(s) if any of the associated costs are recoverable gas costs as prescribed by Section 525.40(a). Taking into account the level of additional recoverable gas costs that must be incurred to engage in a given transaction, the utility shall refrain from entering into any such transaction that would raise the Gas Charge(s).
- e) Revenues from penalty charges or imbalance charges, which the Commission has previously approved to prevent unauthorized actions of customers, shall offset gas costs.
- f) Revenues from "cash-out" schedules, which the Commission has previously approved for transportation customers' monthly imbalances, shall offset gas costs. Under such schedules, the utility can charge customers for gas used in excess of the amount contracted for, or can refund to customers the avoided cost of gas not taken. Refunds by the utility pursuant to any such "cash-out" schedule shall be treated as gas costs recoverable under this Section.

Section 525.50 Adjustments to Gas Costs

- a) The Adjustment Factor (Factor A) shall be treated as an addition to or an offset against actual gas costs. This Adjustment Factor shall include the total of the following items:
 - 1) refunds, directly billed pipeline surcharges, and other separately designated adjustments;
 - 2) the cumulative difference between actual recoverable gas costs and purchased gas adjustment ("PGA") recoveries for months preceding the filing month; and
 - 3) the unamortized portion of any Adjustment Factor(s) included in prior determinations of the Gas Charge(s).
- b) If a utility determines the need to amortize the Adjustment Factor over a period longer than the base period, this Adjustment Factor shall be amortized over a period not to exceed 12 months. The utility shall, in the monthly filing in which Factor A is first amortized, include an amortization schedule showing the Adjustment Factor amount to be included in the base period. The associated carrying charge established by the Commission under 83 Ill. Adm. Code 280.70(e)(1) and in effect when the Adjustment Factor is first amortized shall be applied to each month's unamortized balance and included within Factor A.

Section 525.60 Determination of Gas Charge(s)

- a) Each month the utility shall determine the Gas Charge(s) to be placed into effect for service rendered during the effective month.
- b) The Gas Charge(s) shall be determined in accordance with the following formula:

ILLINOIS COMMERCE COMMISSION

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$$GC = (G+A+O/T) \times 100$$

Where:

GC = The Gas Charge(s) in cents per therm rounded to the nearest 0.01¢; any fraction of 0.01¢ shall be dropped if less than 0.005¢ or, if 0.005¢ or more, shall be rounded up to the next full 0.01¢. A utility may establish separate Gas Charges for each type of gas cost.

G = The sum of the estimated recoverable gas costs associated with the base periods, as prescribed in Section 525.40. If separate Gas Charges are established, only costs related to the specific Gas Charge shall be included.

A = An amount representing the total adjustments to gas costs, as prescribed in Section 525.50. If a utility has elected to amortize the total adjustments to gas costs, Factor A shall include the amount applicable to the base period.

O = An amount representing the additional over- or under-recovery for a reconciliation year ordered by the Commission to be refunded or collected, including any interest or other carrying charge authorized by the Commission.

T = The estimated applicable therms of gas associated with service to be rented during the base period.

Section 525.70 Annual Reconciliation

a) In conjunction with a docketed reconciliation proceeding, the utility shall file with the Commission an annual reconciliation statement, which shall be certified by the utility's independent public accountants and verified by an officer of the utility. This statement shall show the difference between the following:

- 1) the costs recoverable through the Gas Charge(s) during the reconciliation year, as adjusted by Factor A and Factor O; and
- 2) the revenues arising through the application of the Gas Charge(s) to applicable therms during the reconciliation year.

b) If, after hearing, the Commission finds that the utility has not shown all costs to be prudently incurred or has made errors in its reconciliation statement for such reconciliation year, the difference determined by the Commission shall be refunded or recovered, as appropriate, under the Ordered Reconciliation Factor (Factor O), along with any interest or other carrying charge authorized by the Commission.

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED REPEALERS

1) Heading of the Part: Uniform Purchased Gas Adjustment Clause

2) Code Citation: 83 Ill. Adm. Code 525

3) Section Numbers:
 525.10 Repeal
 525.20 Repeal
 525.30 Repeal
 525.40 Repeal
 525.50 Repeal
 525.60 Repeal

4) Statutory Authority: Implementing Section 9-220 and authorized by Section 10-101 of the Public Utilities Act [220 ILCS 5/9-220 and 10-101].

5) A Complete Description of the Subjects and Issues Involved:

The current version of Part 525 does not reflect the major changes that have occurred in the gas industry in recent years. The PGA Clause now in effect was developed to be useful in the gas market that existed over ten years ago. Because this Clause predates the significant changes such as transportation customers and alternative suppliers, the current PGA Clause cannot always be applied to the types of situations facing gas utilities today. Repeal of the current rules and adoption of new rules is appropriate.

6) Will this proposed repealer replace an emergency repealer currently in effect? No.

7) Does this rulemaking contain an automatic repeal date? No.

8) Does this proposed repealer contain incorporations by reference? No.

9) Are there any other proposed amendments pending on this Part? No.

10) Statement of Statewide Policy Objectives:

This proposed repealer neither creates nor expands any state mandate on units of local government, school districts, or community college districts.

11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking:

Any person who plans to submit comments should file a notice of intent thereof, within 21 days of the date of this issue of the Illinois Register with:

Chief Clerk
 Illinois Commerce Commission
 527 East Capitol Avenue
 Springfield, IL 62706

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED REPEALERS

Comments should be filed with the Chief Clerk within 45 days of the date of this issue of the Illinois Register.

12) Initial Regulatory Flexibility Analysis:

- A) Types of small businesses, small municipalities and not for profit corporations affected: The proposed repealer may affect those gas utilities that are also small businesses as defined in the Illinois Administrative Procedure Act.
- B) Reporting, bookkeeping or other procedures required for compliance: None.
- C) Types of professional skills necessary for compliance: None.

The full text of the Proposed Repealer begins on the next page:

ILLINOIS COMMERCE COMMISSION

NOTICE OF PROPOSED REPEALERS

TITLE 83: PUBLIC UTILITIES
CHAPTER 1: ILLINOIS COMMERCE COMMISSION
SUBCHAPTER d: GAS UTILITIES

PART 525
UNIFORM PURCHASED GAS ADJUSTMENT CLAUSE
(GENERAL ORDER 212) (REPEALED)

Section 525.10	Rider: Gas Charge and Refund Adjustments Applicable to All Service Classifications
525.20	Determination of Gas Charge
525.30	Determination of Factors for Gas Charge Formula
525.40	Changes in Gas Supply
525.50	Annual Reconciliation
525.60	Refund Provisions

AUTHORITY: Implementing Section 36 and authorized by Section 8 of "AN ACT concerning public utilities" (Ill. Rev. Stat. 1981, ch. 111 2/3, pars. 36 and 8).

SOURCE: Adopted at 6 Ill. Reg. 12437, effective September 30, 1982; emergency amendment at 7 Ill. Reg. 2002, effective February 1, 1983, for a maximum of 150 days; amended at 7 Ill. Reg. 7919, effective June 22, 1983; codified at 8 Ill. Reg. 12186; Part repealed at 18 Ill. Reg. _____, effective _____.

Section 525.10 Rider: Gas Charge and Refund Adjustments Applicable to All Service Classifications

- a) The Gas Charge and Refund Adjustments, applicable to all service classifications, shall be determined in accordance with the provisions of this rider.

AGENCY NOTE: The Gas Charge may be set forth in the utility's rate schedule in either of two forms:

- 1) a total charge determined monthly under the rider, in which case each individual service classification will contain a provision to the effect that the rates for service include a Gas Charge determined under the rider; or
- 2) a base charge stated in each individual service classification and there identified as the Gas Charge, subject to adjustments determined monthly under the rider.

This text of the rider assumes the first alternative. Where the second alternative is chosen, the utility must make appropriate revisions to the text.

- b) Costs recoverable through the Gas Charge (Sections 525.20, 525.30 and 525.40), and annual reconciliation (Section 525.50 and Factor R4 of Section 525.60) shall include the cost of the following:

- 1) any solid, liquid or gaseous hydrocarbons purchased for injection

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into the gas stream, purchased as feedstock or fuel for the manufacture of gas, or delivered to the company under an exchange agreement,

- 2) storage service purchased under any rate, tariff or contract subject to regulation by a federal or state agency, and
- 3) transportation costs related to such solid, liquid or gaseous hydrocarbons and storage service.

- c) The cost of the foregoing items shall exclude demurrage charges and penalty charges including but not limited to charges for late payment and unauthorized overruns and lost discounts. For exchange arrangements under which the company acquires gas for the purpose of supplying its distribution customers, costs recoverable through the Gas Charge and annual reconciliation shall include service charges, exclusive of interest and carrying charges, incurred by the company and recorded in Accounts 806 or 813. Determinations of the Gas Charge and annual reconciliation shall exclude the cost of gas used by the company, gas sold outside the company's distribution system, and gas delivered by the company under an exchange agreement. The cost of gas placed into storage inventory shall be included in the Gas Charge and annual reconciliation to the extent such gas is withdrawn from storage for sale to customers.

- d) On or before the sixth day of each month, the company shall file with the Commission an information sheet specifying the Gas Charge and all Refund Adjustments to be effective for service rendered in the following month as provided in Sections 525.20 and 525.60. Such filing shall include a statement showing the determination of such Gas Charge and the determination of a Refund Adjustment under Section 525.60, each determination to be accompanied by data in explanation thereof.

AGENCY NOTE: Where the determination of the Gas Charge includes the cost of a transaction between the utility and an unregulated affiliate, the computation sheet showing the transaction shall be footnoted to indicate that the transaction is with an affiliate.

- e) As used in this rider:

- 1) the term "filing month" shall mean the month in which a Gas Charge or a Refund Adjustment is determined by the company and filed with the Commission;
- 2) the term "base period" shall mean the first 12 of the 13 months immediately preceding the filing month;
- 3) the term "applicable inventory price" shall mean the price applicable to gas capitalized or to gas or feedstock stored or withdrawn from inventory as reflected on the books of the company for a given month;
- 4) the term "system average cost of gas" shall mean, for a given month, the weighted average cost per therm of gas purchased and manufactured as reflected in Factors G and MG included in the Gas Charge filed in such month;
- 5) the term "gas used by the company" shall include all gas used by the company except gas utilized in the manufacture of gas through

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a reforming process reflected in Factor MG or Factor SG, and shall include gas furnished to municipalities or other governmental authorities without reimbursement in compliance with franchise, ordinance or similar requirements.

Section 525.20 Determination of Gas Charge

- a) Each month the company shall determine under this Section the Gas Charge to be placed into effect with service rendered on and after the first day of the month following the filing month. Unless otherwise ordered by the Commission, such Gas Charge shall become effective as indicated in the information sheet filed with the Commission and shall remain in effect until superseded under the terms of this rider.

- b) The Gas Charge shall be determined in accordance with the following formula:

$$GC = \frac{G + MG + SG + St + PS + SE - C + RB}{P(1 - U)} \times 100$$

Where:

- GC = The Gas Charge in cents per therm rounded to the nearest 0.01¢; any fraction of 0.01¢ shall be dropped if less than 0.005¢ or, if 0.005¢ or more, shall be rounded up to the next full 0.01¢.
- G = The sum of the cost (\$) of individual gas supplies as prescribed in Section 525.30.
- MG = The sum of the cost (\$) of individual manufactured gas supplies as prescribed in Section 525.30.
- SG = The sum of the cost (\$) of individual supplemental supplies as prescribed in Section 525.30.
- St = The cost (\$) of gas withdrawn from (+) and injected into (-) storage as prescribed in Section 525.30.
- PS = The sum of the cost (\$) of individual purchased storage services as prescribed in Section 525.30.
- SE = The sum of the cost (\$) of gas sold outside the company's distribution system (-) and gas delivered by the company (-) or delivered to the company (+) under an exchange agreement, as prescribed in Section 525.30.
- C = The cost (\$) of gas used by the company as prescribed in Section 525.30.
- RB = An amount representing the estimated reconciliation balance (\$) for the company's reconciliation year which includes the month following the filing month, as prescribed in Section 525.30 (costs in excess of revenues, +RB; revenues in excess of costs, -RB).

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P = For the base period, the sum of terms of gas purchased, manufactured, withdrawn from storage and delivered to the company under an exchange agreement minus the sum of terms stored, used by the company, sold outside the company's distribution system, delivered by the company under an exchange agreement, utilized in the manufacture of gas through a reforming process reflected in Factor MG or Factor SG, and required as compressor fuel in connection with a storage service reflected in Factor PS.

U = Unaccounted for gas for the most recent 12 months ended(month)..... as a percentage of distribution sales a decimal.

AGENCY NOTE: The utility shall use a 12 month period, ending with the month June, July or August, which had the lowest average percentage of unaccounted for gas determined by averaging the annual percentages for the preceding 5 years; once established the period must be consistently used until a change is approved by the Commission.

Section 525.30 Determination of Factors for Gas Charge Formula

The factors included in the Gas Charge formula under Section 525.20 shall be determined as follows:

- a) Purchased Gas (Factor G)
 - 1) For each gas supply purchased during the base period:
 - 1) Multiply the number of units of demand (capacity) and units of commodity by the respective charges in effect on the first day of the filing month; if there is no purchase of a specific supply for the filing month, the last charge(s) paid for such supply purchased during the base period shall be used.
 - 2) Add to the amounts determined under the foregoing paragraph (1) the cost for each such supply of any separately stated charge for transportation, based on the charge in effect on the first day of the filing month; if there is no purchase of such supply for the filing month, the last transportation charge paid for such supply purchased during the base period shall be used.
- b) Manufactured Gas (Factor MG)
 - 1) For each type of gas manufactured and made available to the company's distribution system during the base period:
 - 1) Multiply the number of units of each supply of feedstock or fuel purchased during the base period by the charge for such supply, including transportation, in effect on the first day of the filing month; if there is no purchase of a specific supply for the filing month, the last charge paid for such supply purchased during the base period shall be used.
 - 2) For each supply of feedstock or fuel determine the difference between

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- A) the units of such supply placed into inventory during the base period multiplied by the latest applicable inventory price for the base period, and
- B) the units of such supply withdrawn from inventory during the base period multiplied by the applicable inventory price for the last month of the base period.
- 3) If in the foregoing determination (A) is larger than (B), the amount of such difference shall be assigned a negative value; if (B) is larger than (A), the amount of such difference shall be assigned a positive value.
- c) Supplemental Gas (Factor SG)
 - For each supplemental gas supply (temporary and emergency) purchased or manufactured during the base period: multiply the number of units purchased each month of the base period by the rate charged for such month by the company's supplier and add transportation charges, if any; in the case of a supply initially accounted for as an inventory item, multiply the number of units taken from inventory each month of the base period by the applicable inventory price for such month.
- d) Storage Gas (Factor St)
 - For each type of gas storage facility, determine the difference between

- 1) the units of gas capitalized or inventoried during the base period multiplied by the applicable inventory price for the last month of the base period or, in the case of gas returned to cushion, by the average cost of all gas previously withdrawn from cushion; and
- 2) the units of gas withdrawn from storage during the base period multiplied by the applicable inventory price for the last month of the base period or, in the case of gas withdrawn from cushion, by the system average cost of gas for the month in which such withdrawal is made.

- 3) If in the foregoing determination (1) is larger than (2), the amount of such difference shall be assigned a negative value; if (2) is larger than (1), the amount of such difference shall be assigned a positive value.

- e) Purchased Storage Service (Factor PS)
 - For each storage service purchased during the base period under a rate, tariff or contract subject to regulation by a federal or state agency:

- 1) Multiply the units of demand (capacity) and units of commodity by the respective charges in effect on the first day of the filing month; if there is no purchase of a specific storage service for the filing month, the last charges paid for such storage service purchased in the base period shall be used.
- 2) Add to the amounts determined under the foregoing paragraph (1) the cost for each such storage service of a separately stated charge for transportation based on the charge in effect on the first day of the filing month; if there is no purchase of a specific storage service for the filing month, the last

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transportation charge paid for such storage service purchased during the base period shall be used.

f) Sales and Exchanges (Factor SE)

1) For gas sold outside the company's distribution system, multiply the sum of the units of gas sold during each month of the base period by a unit cost equal to the Gas Charge filed during each month exclusive of the effects of Factor RB and Refund Adjustments under Section 525.60. The total of amounts determined under this paragraph shall be assigned a negative value.

2) For gas delivered by the company under an exchange agreement, multiply the units of gas delivered during each month of the base period by the system average cost of gas for each such month, or in the case of gas returned by the company under an exchange agreement, by the applicable unit cost of gas to be returned under such agreement as reflected on the books of the company for each such month. The total of amounts determined under this paragraph shall be assigned a negative value.

3) For gas delivered to the company under an exchange agreement, multiply the units of gas delivered during each month of the base period by the system average cost of gas for each such month, or in the case of gas returned to the company under an exchange agreement, by the applicable unit cost of gas to be returned under such agreement as reflected on the books of the company for each such month. Add to the amounts determined under the foregoing sentence any transportation charges and service charges, exclusive of interest and carrying charges, incurred by the company and recorded in Accounts 806 or 813 for each month of the base period for each exchange arrangement under which the company acquires gas for the purpose of supplying its distribution customers. The total of amounts determined under this paragraph shall be assigned a positive value.

g) Company Use (Factor C)

For gas used by the company during the base period: multiply the number of units used by the company by the system average cost of gas for the filing month. For the purposes of this rider, gas used by the company shall include gas furnished to municipalities or other governmental authorities without reimbursement in compliance with franchise, ordinance or similar requirements; gas used by the company shall not include gas utilized in the manufacture of gas through a reforming process reflected in Factor MG or Factor SG.

h) Reconciliation Balance (Factor RB)

Each month the company shall determine, in the manner contemplated by Section 525.50, the anticipated reconciliation balance for the reconciliation year which includes the month following the filing month. If in such determination anticipated revenues exceed or fall short of anticipated costs by more than one-half of one percent, the anticipated reconciliation balance shall constitute the amount to be reflected as Factor RB in the determination of the Gas Charge to be

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effective for service rendered in the month following the filing month; the same amount shall be reflected as Factor RB in the determinations of Gas Charges to be effective for service rendered in the remaining months of the same reconciliation year unless a subsequent determination under this paragraph requires a change. If the anticipated reconciliation balance represents costs in excess of revenues, Factor RB shall be assigned a positive value; if the anticipated reconciliation balance represents revenues in excess of costs, Factor RB shall be assigned a negative value.

Section 525.40 Changes in Gas Supply

Where a change in gas supply occurs during the month prior to the filing month and would cause the revenues arising through the application of the Gas Charge for the 12-month period beginning with the month following the filing month to exceed or fall short of the costs recoverable through the Gas Charge for the same period by one-half of one percent or more, the company shall reflect such change in the determination of the Gas Charge to become effective with service rendered in the month following the filing month by adjusting on an annual basis the units of supply for each factor affected by such change. Such change shall be reflected in subsequent determinations of the Gas Charge until it is fully reflected in the units of supply for the base period. The company shall, in the statement showing the determination of the Gas Charge, identify those factors which reflect such change. For the purposes of this paragraph, the revenues arising through the application of the Gas Charge and the costs recoverable through the Gas Charge shall be determined in the manner contemplated by Section 525.50, except that such revenues shall not include the effect of Factor RB.

Section 525.50 Annual Reconciliation

- a) Within 60 days after the end of each reconciliation year, the company shall file with the Commission a statement showing the determination of the reconciliation balance for such year; certified by the company's independent public accountants and verified by an officer of the company. The reconciliation balance shall be the difference between
 - 1) the costs recoverable through the Gas Charge as recorded on the books of the company for such year, exclusive of any credits or debits relating to amounts reflected in factors of the Refund Provisions of Section 525.60, and
 - 2) the revenues arising through the application of the Gas Charge to terms sold by the company during such year, exclusive of the effect of Refund Adjustments under Section 525.60. In the determination of costs recoverable through the Gas Charge under the foregoing sentence, the cost assigned to gas sold outside the distribution system shall be reflected as a credit. The reconciliation balance shall be refunded or recovered under R4 of the Refund Provisions of Section 525.60. If the reconciliation

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balance represents costs in excess of revenues, Factor R4 shall be assigned a negative value; if the reconciliation balance represents revenues in excess of costs, Factor R4 shall be assigned a positive value. The company's reconciliation year shall be the 12-month period ending the day of (month).

AGENCY NOTE: The cost assigned to gas sold outside the distribution system shall be determined for each sale by order of the Commission.

- b) Unless otherwise ordered by the Commission, the company shall include the reconciliation balance in the Refund Adjustment calculated and filed with the Commission in the third month following such reconciliation year. If upon hearing under the fifth paragraph of Section 36 of the Illinois Public Utilities Act, the Commission finds that the reconciliation balance for such reconciliation year should be higher or lower than such balance as reflected in a Refund Adjustment previously made effective under Section 525.60, the difference between the reconciliation balance as found by the Commission and such balance as reflected in a Refund Adjustment shall be refunded or recovered, as appropriate, under R4 of the next Refund Adjustment made effective under Section 525.60.

Section 525.60 Refund Provisions

- a) Each month the company shall determine a Refund Adjustment under this Section. If such Refund Adjustment computes to 0.01¢ per therm or more, it shall be subtracted from the Gas Charge over an annual billing cycle beginning with service rendered on and after the first day of the month following the filing month. If such Refund Adjustment does not compute to at least 0.01¢ per therm, the amounts reflected in the determination shall be retained in a Refund Due Customer Account until an adjustment subsequently determined under this Section, including any amounts so retained, computes to at least 0.01¢ per therm. The monthly determination of a Refund Adjustment shall be included in the statement filed with the Commission in connection with the Gas Charge.

- b) Refund Adjustments shall be determined in accordance with the following formula:

$$RA = \frac{R1 - R2 + i(R1 - R2 + R4) + R3 + R4 + R5 + R6}{P(1 - U)} \times 100$$

Where:

RA = The Refund Adjustment in cents per therm; provided that if the adjustment computes to 0.01¢ per therm or more, any fraction of 0.01¢ shall be dropped if less than 0.005¢ or, if 0.005¢ or more, shall be rounded up to the next full

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0.01¢.

- R1 = Any amount including interest received by the company from a supplier during the second month prior to the filing month by reason of any refund, adjustment, rebate or credit of charges paid by the company and used in the calculation of the Gas Charge.
- R2 = Increases in charges made effective retroactively to such months prior to the filing month and applicable to such supplies previously purchased and charged to gas distribution system customers under Factors G, WG, SG and PS of the Gas Charge.
- R3 = Amount due customers (+R3) or amount due the company (-R3) as a consequence of any prior Refund Adjustment, computed at the termination of the appropriate billing cycle ending during the second month prior to the filing month.
- R4 = The annual reconciliation balance for the preceding reconciliation year determined under Section 525.50 (costs in excess of revenues, -R4; revenues in excess of costs, +R4).
- R5 = A credit for sales made outside the company's distribution system during the second month prior to the filing month equal to one-half of the difference between the revenue billed for such sales and the cost assigned to the gas sold plus other direct expenses.

AGENCY NOTE: The cost assigned to the gas sold and other direct expenses shall be determined for each sale by order of the Commission.

- R6 = The amount to be refunded by reason of the refund provision of (rider relating to incremental pricing) for the second month prior to the filing month.
- i = An interest factor of 6 2/3%, expressed as a decimal, to be applied to the total of R1, R2 and R4.

AGENCY NOTE: The factor of 6 2/3% represents an annual rate of 10% of the unrefunded balance of R1, R2 and R4 over a 14-month period, assuming that the full balance is outstanding for two months, the approximate period before items reflected in Factors R1, R2 and R4 would begin flowing through a Refund Adjustment, and that the balance declines by one-twelfth of the total of R1, R2 and R4 each month over the annual billing cycle of 12 months during which a Refund Adjustment would be reflected in rates.

- P = Same as for GC formula.
- U = Same as for GC formula.

- c) Should a Refund Adjustment more nearly pay out at the end of 11 or 13 months, the refund period may be shortened or lengthened accordingly upon the company giving 25 days' notice to the Commission of the change in the refund period.

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- 1) Heading of the Part: Aid to Families with Dependent Children
- 2) Code Citation: 89 Ill. Adm. Code 112
- 3) Section Numbers:
 112.110
 112.151
 Proposed Action:
 Amendment
 Amendment
- 4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, par. 12-13) [305 ILCS 5/12-13]
- 5) Complete Description of the Subjects and Issues Involved: These proposed amendments revise the rules to add several new exempt items, to clarify several current exempt items and to reorganize the provisions to facilitate the use of the Section by recipients and applicants as well as Department personnel. As a result of this rulemaking, the rules on exempt unearned income will be classified into categories with the most frequently-used and most significant provisions placed before less frequently-used and less significant provisions. This rule change is being made as an update and to ensure that present manual policy on income and asset exemptions are included in the rules.

The following table indicates how current provisions have been reorganized in the proposed amendments:

<u>Proposed Provisions</u>	<u>Current Provisions</u>
subsection (a)(1)	subsection (a)
subsection (a)(2)	subsection (b)
subsection (a)(3)	subsection (c)
subsection (a)(4)	subsection (d)
subsection (a)(5)	subsection (e)
subsection (a)(6)	subsection (h)(1)
subsection (a)(7)	subsection (g)
subsection (a)(8)	subsections(f) and (h)(3)
subsection (a)(9)	subsection (i)
subsection (a)(10)	subsection (k)
subsection (a)(11)	subsection (m)
subsection (a)(12)	subsection (n)
subsection (a)(13)	subsection (q)
subsection (a)(14)	subsection (r)
subsection (a)(15)	subsection (s)
subsection (a)(16)	subsection (t)
subsection (a)(17)	subsection (u)
subsection (a)(18)	subsection (w)
subsection (a)(19)	subsection (x)

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- | <u>Proposed Provisions</u> | <u>Current Provisions</u> |
|----------------------------|---------------------------|
| subsection (a)(20) | subsection (y) |
| subsection (a)(21) | subsection (z) |
| subsection (a)(22) | new |
| subsection (a)(23) | new |
| subsection (a)(24) | new |
| subsection (b)(1) | subsection (j) |
| subsection (b)(2) | subsection (l) |
| subsection (b)(3) | subsection (p) |
| subsection (b)(4) | subsection (v) |
| subsection (b)(5) | new |
| subsection (b)(6) | new |
- 6) Will these proposed amendments replace emergency amendments currently in effect? No
- 7) Does this rulemaking contain an automatic repeal date? No
- 8) Do these proposed amendments contain incorporations by reference? No
- 9) Are there any other proposed amendments pending on this Part? Yes

- | <u>Sections</u> | <u>Proposed Action</u> | <u>Illinois Register Citation</u> |
|-----------------|------------------------|------------------------------------|
| 112.70 | Amendment | July 22, 1994 (18 Ill. Reg. 11461) |
| 112.78 | Amendment | July 22, 1994 (18 Ill. Reg. 11461) |
| 112.82 | Amendment | May 13, 1994 (18 Ill. Reg. 7208) |
- 10) Statement of Statewide Policy Objectives: These proposed amendments do not affect units of local government.
- 11) Time, Place, and Manner in which Interested Persons may comment on this proposed rulemaking: Any interested parties may submit comments, data, views, or arguments concerning this proposed rulemaking. All comments must be in writing and should be addressed to Judy Umunna, Bureau of Rules and Regulations, Illinois Department of Public Aid, 100 South Grand Ave. E., 3rd Floor, Springfield, Illinois 62762. The Department will consider all written comments it receives within 30 days after the publication of this notice.
- 12) Initial Regulatory Flexibility Analysis:
- A) Date proposed rulemaking was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: Not applicable
- B) Types of small businesses affected: None

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C) Reporting, bookkeeping or other procedures required for compliance: None

D) Types of professional skills necessary for compliance: None

The full text of the Proposed Amendments begins on the next page:

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NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES
CHAPTER I: DEPARTMENT OF PUBLIC AID
SUBCHAPTER b: ASSISTANCE PROGRAMS

PART 112

AID TO FAMILIES WITH DEPENDENT CHILDREN

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Section

112.1 Description of the Assistance Program
112.5 Incorporation by Reference

SUBPART B: NON-FINANCIAL FACTORS OF ELIGIBILITY

Section

112.8 Caretaker Relative
112.9 Client Cooperation
112.10 Citizenship
112.20 Residence
112.30 Age
112.40 Relationship
112.50 Living Arrangement
112.52 Social Security Numbers
112.54 Assignment of Medical Support Rights
112.60 Lack of Parental Support or Care
112.61 Death of a Parent
112.62 Incapacity of a Parent
112.63 Continued Absence of a Parent
112.64 Unemployment of the Parent

SUBPART C: JOB OPPORTUNITIES AND BASIC SKILLS TRAINING (JOBS) PROGRAM

Section

112.70 Participation Requirements for JOBS
112.71 Individuals Exempt from JOBS
112.72 JOBS Participation/Cooperation Requirements
112.73 Failure to Participate with the Work Incentive Demonstration Program (Renumbered)
112.74 JOBS Initial Assessment Process/Development of an Employability Plan
112.76 JOBS Orientation
112.77 Conciliation and Fair Hearings
112.78 JOBS Components
112.79 JOBS Sanctions
112.80 Good Cause for Failure to Comply with JOBS Participation Requirements
112.81 Responsible Relative Eligibility For JOBS
112.82 JOBS Supportive Services
112.83 Young Parents Program
112.84 Work Experience Evaluation Project
112.85 Four Year College/Vocational Training Demonstration Project

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SUBPART E: PROJECT ADVANCE

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112.86	Project Advance
112.87	Project Advance Experimental and Control Groups
112.88	Project Advance Participation Requirements of Experimental Group Members and Adjudicated Fathers
112.89	Project Advance Cooperation Requirements of Experimental Group Members and Adjudicated Fathers
112.90	Project Advance Sanctions
112.91	Good Cause for Failure to Comply with Project Advance
112.93	Individuals Exempt From Project Advance
112.95	Project Advance Supportive Services

SUBPART F: EXCHANGE PROGRAM

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Exchange Program

SUBPART G: FINANCIAL FACTORS OF ELIGIBILITY

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112.101	Unearned Income of Stepparent or Parent
112.105	Budgeting Unearned Income
112.106	Budgeting Unearned Income of Applicants Employed On Date of Application And/Or Date Of Decision
112.107	Initial Receipt of Unearned Income
112.108	Termination of Unearned Income
112.110	Exempt Unearned Income
112.115	Education Benefits
112.120	Incentive Allowances
112.125	Unearned Income In-Kind
112.126	Earmarked Income
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112.128	Protected Income
112.130	Earned Income
112.131	Earned Income Tax Credit
112.132	Budgeting Earned Income
112.133	Budgeting Earned Income of Applicants Employed On Date of Application And/Or Date Of Decision

112.134	Initial Employment
112.135	Budgeting Earned Income For Contractual Employees
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112.137	Termination of Employment
112.138	Transitional Payments
112.140	Exempt Earned Income
112.141	Earned Income Exemption
112.142	Exclusion From Earned Income Exemption
112.143	Recognized Employment Expenses

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112.149	Earned Income In-Kind
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112.250	Grant Levels
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SUBPART I: OTHER PROVISIONS

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112.301	Presumptive Eligibility
112.302	Monthly Reporting
112.303	Retrospective Budgeting
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112.305	Strikers
112.306	Foster Care Program
112.307	Responsibility of Sponsors of Aliens
112.308	Special Needs Authorizations
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112.315	Young Parent Program (Renumbered)
112.320	Redetermination of Eligibility
112.330	Twelve Month Extension of Medical Assistance Due to Increased Income from Employment
112.331	Four Month Extension of Medical Assistance Due to Child Support Collections
112.332	Extension of Medical Assistance Due to Loss of Earned Income Disregard (Repealed)
112.340	New Start Payments to Individuals Released from Department of Corrections Facilities

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Section
 112.400 Transitional Child Care Eligibility
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 112.412 Participant Rights and Responsibilities
 112.414 Child Care Overpayments and Recoveries
 112.416 Fees for Service for Transitional Child Care
 112.418 Rates of Payment for Transitional Child Care

AUTHORITY: Implementing Article IV and authorized by Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, pars. 4-1 et seq. and 12-13) [305 ILCS 5/Art. IV and 5/12-13].

SOURCE: Filed effective December 30, 1977; peremptory amendment at 2 Ill. Reg. 17, p. 117, effective February 1, 1978; amended at 2 Ill. Reg. 31, p. 134, effective August 5, 1978; emergency amendment at 2 Ill. Reg. 37, p. 4, effective August 30, 1978, for a maximum of 150 days; peremptory amendment at 2 Ill. Reg. 46, p. 44, effective November 1, 1978; peremptory amendment at 2 Ill. Reg. 46, p. 56, effective November 1, 1978; emergency amendment at 3 Ill. Reg. 16, p. 41, effective April 9, 1979, for a maximum of 150 days; emergency amendment at 3 Ill. Reg. 28, p. 182, effective July 1, 1979, for a maximum of 150 days; amended at 3 Ill. Reg. 33, p. 399, effective August 18, 1979; amendment at 3 Ill. Reg. 33, p. 415, effective August 18, 1979; amended at 3 Ill. Reg. 38, p. 243, effective September 21, 1979; peremptory amendment at 3 Ill. Reg. 38, p. 321, effective September 7, 1979; amended at 3 Ill. Reg. 40, p. 140, effective October 6, 1979; amended at 3 Ill. Reg. 46, p. 36, effective November 2, 1979; amended at 3 Ill. Reg. 47, p. 96, effective November 13, 1979; amended at 3 Ill. Reg. 48, p. 1, effective November 15, 1979; peremptory amendment at 4 Ill. Reg. 9, p. 259, effective February 22, 1980; amended at 4 Ill. Reg. 10, p. 258, effective February 25, 1980; amended at 4 Ill. Reg. 12, p. 551, effective March 10, 1980; amended at 4 Ill. Reg. 27, p. 387, effective June 24, 1980; emergency amendment at 4 Ill. Reg. 29, p. 294, effective July 8, 1980, for a maximum of 150 days; amended at 4 Ill. Reg. 37, p. 797, effective September 2, 1980; amended at 4 Ill. Reg. 37, p. 800, effective September 2, 1980; amended at 4 Ill. Reg. 45, p. 134, effective October 27, 1980; amended at

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5 Ill. Reg. 766, effective January 2, 1981; amended at 5 Ill. Reg. 1134, effective January 26, 1981; peremptory amendment at 5 Ill. Reg. 5722, effective June 1, 1981; amended at 5 Ill. Reg. 7071, effective June 23, 1981; amended at 5 Ill. Reg. 7104, effective June 23, 1981; amended at 5 Ill. Reg. 8041, effective July 27, 1981; amended at 5 Ill. Reg. 8052, effective July 24, 1981; peremptory amendment at 5 Ill. Reg. 8106, effective August 1, 1981; peremptory amendment at 5 Ill. Reg. 10062, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10079, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10095, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10113, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10124, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 10131, effective October 1, 1981; amended at 5 Ill. Reg. 10730, effective October 1, 1981; amended at 5 Ill. Reg. 10733, effective October 1, 1981; amended at 5 Ill. Reg. 10760, effective October 1, 1981; amended at 5 Ill. Reg. 10767, effective October 1, 1981; peremptory amendment at 5 Ill. Reg. 11647, effective October 16, 1981; peremptory amendment at 6 Ill. Reg. 611, effective January 1, 1982, amended at 6 Ill. Reg. 1216, effective January 14, 1982; emergency amendment at 6 Ill. Reg. 2447, effective March 1, 1982, for a maximum of 150 days; peremptory amendment at 6 Ill. Reg. 2452, effective February 11, 1982; peremptory amendment at 6 Ill. Reg. 6475, effective May 18, 1982; peremptory amendment at 6 Ill. Reg. 6912, effective May 20, 1982; emergency amendment at 6 Ill. Reg. 7299, effective June 2, 1982, for a maximum of 150 days; amended at 6 Ill. Reg. 8115, effective July 1, 1982; amended at 6 Ill. Reg. 8142, effective July 1, 1982; amended at 6 Ill. Reg. 8159, effective July 1, 1982; amended at 6 Ill. Reg. 10970, effective August 26, 1982; amended at 6 Ill. Reg. 11291, effective September 21, 1982; amended at 6 Ill. Reg. 12293, effective October 1, 1982; amended at 6 Ill. Reg. 12318, effective October 1, 1982; amended at 6 Ill. Reg. 13754, effective November 1, 1982; rules repealed, new rules adopted and codified at 7 Ill. Reg. 907, effective January 11, 1983; rules repealed and new rules adopted and codified at 7 Ill. Reg. 2720, effective February 28, 1983; amended (by adding Sections being codified with no substantive change) at 7 Ill. Reg. 5195; amended at 7 Ill. Reg. 11284, effective August 26, 1983; amended at 7 Ill. Reg. 13920, effective October 7, 1983; amended at 7 Ill. Reg. 15690, effective November 9, 1983; amended (by adding sections being codified with no substantive change) at 7 Ill. Reg. 16105; amended at 7 Ill. Reg. 17344, effective December 21, 1983; amended at 8 Ill. Reg. 213, effective December 27, 1983; emergency amendment at 8 Ill. Reg. 569, effective January 1, 1984, for a maximum of 150 days; amended at 8 Ill. Reg. 4176, effective March 19, 1984; amended at 8 Ill. Reg. 5207, effective April 9, 1984; amended at 8 Ill. Reg. 7226, effective May 16, 1984; amended at 8 Ill. Reg. 11391, effective June 27, 1984; amended at 8 Ill. Reg. 12333, effective June 29, 1984; amended (by adding Sections being codified with no substantive change) at 8 Ill. Reg. 17894; peremptory amendment at 8 Ill. Reg. 18127, effective October 1, 1984; peremptory amendment at 8 Ill. Reg. 19889, effective October 1, 1984; amended at 8 Ill. Reg. 19983, effective October 3, 1984; emergency amendment at 8 Ill. Reg. 21666, effective October 19, 1984 for a maximum of 150 days; amended at 8 Ill. Reg. 21621, effective October 23, 1984; amended at 8 Ill. Reg. 25023, effective December 19, 1984; amended at 9 Ill. Reg. 282, effective January 1, 1985; amended at 9 Ill. Reg. 4082, effective March 15, 1985; amended at 9 Ill.

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Reg. 8155, effective May 17, 1985; emergency amendment at 9 Ill. Reg. 10094, effective June 19, 1985, for a maximum of 150 days; amended at 9 Ill. Reg. 11317, effective July 5, 1985; amended at 9 Ill. Reg. 12795, effective August 9, 1985; amended at 9 Ill. Reg. 15887, effective October 4, 1985; amended at 9 Ill. Reg. 16277, effective October 11, 1985; amended at 9 Ill. Reg. 17827, effective November 18, 1985; emergency amendment at 10 Ill. Reg. 354, effective January 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 1172, effective January 10, 1986; amended at 10 Ill. Reg. 3641, effective January 30, 1986; amended at 10 Ill. Reg. 4885, effective March 7, 1986; amended at 10 Ill. Reg. 8118, effective May 1, 1986; amended at 10 Ill. Reg. 10628, effective June 1, 1986; amended at 10 Ill. Reg. 11017, effective June 6, 1986; Sections 112.78 through 112.86 and 112.88 recodified to 89 Ill. Adm. Code 160 at 10 Ill. Reg. 11928; emergency amendment at 10 Ill. Reg. 12107, effective July 1, 1986, for a maximum of 150 days; amended at 10 Ill. Reg. 12650, effective July 14, 1986; amended at 10 Ill. Reg. 14681, effective August 29, 1986; amended at 10 Ill. Reg. 15101, effective September 5, 1986; amended at 10 Ill. Reg. 15621, effective September 19, 1986; amended at 10 Ill. Reg. 21860, effective December 12, 1986; amended at 11 Ill. Reg. 2280, effective January 16, 1987; amended at 11 Ill. Reg. 3140, effective January 30, 1987; amended at 11 Ill. Reg. 4682, effective March 6, 1987; amended at 11 Ill. Reg. 5223, effective March 11, 1987; amended at 11 Ill. Reg. 6228, effective March 20, 1987; amended at 11 Ill. Reg. 9927, effective May 15, 1987; amended at 11 Ill. Reg. 12003, effective November 1, 1987; emergency amendment at 11 Ill. Reg. 12432, effective July 10, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 12908, effective July 30, 1987; emergency amendment at 11 Ill. Reg. 12935, effective August 1, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 13625, effective August 1, 1987; amended at 11 Ill. Reg. 14755, effective August 26, 1987; amended at 11 Ill. Reg. 18679, effective November 1, 1987; emergency amendment at 11 Ill. Reg. 18781, effective November 1, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 20114, effective December 4, 1987; Sections 112.90 and 112.95 recodified to Sections 112.52 and 112.54 at 11 Ill. Reg. 20610; amended at 11 Ill. Reg. 20889, effective December 14, 1987; amended at 12 Ill. Reg. 844, effective January 1, 1988; emergency amendment at 12 Ill. Reg. 1929, effective January 1, 1988, for a maximum of 150 days; amended at 12 Ill. Reg. 2126, effective January 12, 1988; SUBPARTS C, D and E recodified to SUBPARTS G, H and I at 12 Ill. Reg. 2136; amended at 12 Ill. Reg. 3487, effective January 22, 1988; amended at 12 Ill. Reg. 6159, effective March 18, 1988; amended at 12 Ill. Reg. 6694, effective March 22, 1988; amended at 12 Ill. Reg. 7336, effective May 5, 1988; amended at 12 Ill. Reg. 7673, effective April 20, 1988; amended at 12 Ill. Reg. 9032, effective May 20, 1988; amended at 12 Ill. Reg. 10481, effective June 13, 1988; amended at 12 Ill. Reg. 14172, effective August 30, 1988; amended at 12 Ill. Reg. 14669, effective September 16, 1988; amended at 13 Ill. Reg. 70, effective January 1, 1989; amended at 13 Ill. Reg. 6017, effective April 14, 1989; amended at 13 Ill. Reg. 8567, effective May 22, 1989; emergency amendment at 13 Ill. Reg. 16142, effective October 2, 1989, for a maximum of 150 days; amended at 13 Ill. Reg. 16006, effective October 6, 1989; amended at 14 Ill. Reg. 705, effective January 1, 1990; amended at 14 Ill. Reg. 3170, effective February 13, 1990; amended at 14 Ill. Reg. 3575, effective February 23, 1990; amended at 14 Ill. Reg. 6306,

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effective April 16, 1990; amended at 14 Ill. Reg. 10379, effective June 20, 1990; amended at 14 Ill. Reg. 13562, effective August 10, 1990; amended at 14 Ill. Reg. 14140, effective August 17, 1990; amended at 14 Ill. Reg. 16937, effective September 30, 1990; emergency amendment at 15 Ill. Reg. 338, effective January 1, 1991, for a maximum of 150 days; emergency amendment at 15 Ill. Reg. 2862, effective February 4, 1991, for a maximum of 150 days; emergency expired July 4, 1991; amended at 15 Ill. Reg. 5275, effective April 1, 1991; amended at 15 Ill. Reg. 5684, effective April 10, 1991; amended at 15 Ill. Reg. 11127, effective July 19, 1991; amended at 15 Ill. Reg. 11447, effective July 25, 1991; amended at 15 Ill. Reg. 14227, effective September 30, 1991; amended at 15 Ill. Reg. 17308, effective November 18, 1991; amended at 16 Ill. Reg. 9972, effective June 15, 1992; amended at 16 Ill. Reg. 11550, effective July 15, 1992; emergency amendment at 16 Ill. Reg. 11652, effective July 1, 1992, for a maximum of 150 days; emergency amendment at 16 Ill. Reg. 13629, effective September 1, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 17724, effective November 9, 1992; amended at 16 Ill. Reg. 20147, effective December 14, 1992; amended at 17 Ill. Reg. 357, effective December 24, 1992; amended at 17 Ill. Reg. 813, effective January 15, 1993; amended at 17 Ill. Reg. 2253, effective February 15, 1993; amended at 17 Ill. Reg. 4312, effective March 25, 1993; emergency amendment at 17 Ill. Reg. 6325, effective April 9, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 6792, effective April 21, 1993; amended at 17 Ill. Reg. 15017, effective September 3, 1993; amended at 17 Ill. Reg. 19156, effective October 25, 1993; emergency amendment at 17 Ill. Reg. 19696, effective November 1, 1993, for a maximum of 150 days; amended at 18 Ill. Reg. 5909, effective March 31, 1994; amended at 18 Ill. Reg. 6994, effective April 27, 1994; amended at 18 Ill. Reg. 8703, effective June 1, 1994; amended at 18 Ill. Reg. 10774, effective June 27, 1994; amended at 18 Ill. Reg. 12805, effective August 5, 1994; amended at 18 Ill. Reg. _____, effective _____).

SUBPART G: FINANCIAL FACTORS OF ELIGIBILITY

Section 112.110 Exempt Unearned Income

- a) The following unearned income from governmental sources shall be exempt from consideration in determining eligibility and the level of assistance payment:
- a+1) The value of the coupon allotment under the Food Stamp Act of 1977 (7 U.S.C. 2017(b));
 - b+2) The value of the U.S. Department of Agriculture donated foods (surplus commodities);
 - e+3) Any payment received under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (42 U.S.C. 4636);
 - d+4) Any funds distributed per capita to or held in trust for members of any Indian Tribe under P.L. 92-254, P.L. 93-134, P.L. 94-114 or P.L. 94-540;
 - e+5) Any benefits received under Title VII, Nutrition Program for the Elderly, of the Older Americans Act of 1965, as amended (42 U.S.C. 3045 et seq.);

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- 6) Any compensation provided to individual volunteers under the Volunteers in Service to America (VISTA) Program; Retired-Senior Volunteers-Program-and-the-Poster-Grandparent--and--Older Americans--Community--Service-Programs-established-under--Title-II of-the-Bonnetic-Volunteer-Service-Act-as-amended--42-U.S.C.-4951 et-seq-77
- 7) Income received under the provisions of Section 4(c) of the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act (Ill. Rev. Stat. 1991, ch. 67 1/2, par. 404(c)) [320 ILCS 25/4(e)]. This includes both the benefits commonly known as the circuit breaker and additional grants;
- 8) Payments to--volunteers--under--the--1973--Domestic--Volunteer Service-Act--40-U.S.C.-5044-(q)-7--these include: for supporting services or reimbursement for out-of-pocket expenses made to Volunteers serving as senior health aides, senior companions, foster grandparents, and persons serving in the Service Corps of Retired Executives (SCORE) and Active Corps of Executives (ACE) and any other programs under Titles II and III, pursuant to Section 418 of P.L. 93-113;
- 9) Vista-Volunteers;
- 10) Volunteers-serving-as-senior-health-aids--senior--companions--or foster-grandparents;
- 11) Persons--serving--in--the--Service-Corps--of-Retired--Executives (SCORE)-or-the-Active-Corps-of-Executives-(ACE);
- 12) Unearned income such as need based payments, cash assistance, compensation in lieu of wages and allowances received through the Jobs Training Partnership Act;
- 13) Inconsequential income--which-is-defined-as--gifts--prizes--or--other unearned--income--excluding--those--unearned--income--items--referred--in subsections-(a)-(g)--through-(i)--above--of--up--to--\$30--per--person--per quarter;
- 14) Social Security death benefit expended on a funeral and/or burial;
- 15) The value of home produce which is used for personal consumption;
- 16) The value of supplemental food assistance received under the Child Nutrition Act of 1966, as amended (42 U.S.C. 1780(b)) and the special food service program for children under the National School Lunch Act, as amended (42 U.S.C. 1760);
- 17) Tax exempt portions of payments made pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1626);
- 18) Experimental--Housing--Allowance--Program--payments--made--under--Annual Contributions--Contracts--entered--into--prior--to--January--1--1975--under Section-23-of-the-975-Housing-Act-of-1937--as-amended--42-U.S.C.-1437 (f)-77;
- 19) Child--support--payments--made--to--an--assistance--unit--by--the--Department which--represents--the--first--\$50--or--any--lesser--amount--of--support collected--in--a--month;
- 20) Payments received under Title I of P.L. 100-383 of the Civil

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- Liberties Act of 1988 (50 U.S.C. 1989b thru 1989b-8);
- 21) Payments received under Title II of P.L. 100-383 of the Aleutian and Pribilof Islands Restitution Act (50 U.S.C. 1989c thru 1989c-8);
- 22) Payments made to veterans who receive an annual disability payment or to the survivors of deceased veterans who receive a one-time lump sum payment from the Agent Orange Settlement Fund or any other fund referencing Agent Orange product liability under P.L. 101-201;
- 23) Payments received under the Radiation Exposure Compensation Act;
- 24) Federal subsidized housing payments under Section 8 of the Housing and Community Development Act of 1974; effective--January 1-1975--of--the--H9--Housing-Act-of-1937--as-amended;
- 25) Payments--from--the--principal--or--trust--of--a--trust--fund--made--to--or--on behalf--of--a--dependent--child--when--the--court--orders--the--money--released for--a--specific--purpose--other--than--the--income--maintenance--needs--of--the child;
- 26) Any adoption subsidy payment or foster care payment received from DCFS or from a state welfare agency of another state are exempt for MAG and MANG. Independent Living Arrangement Payments are not exempt for MAG and MANG Adoption subsidy on foster care payments received from the Department of Children and Family Services (DCFS);
- 27) Supportive Service payments made by the Job Opportunities and Basic Skills Training (JOBS) Program to any JOBS Project--Chance to any Project--Chance participant (Section 112.82);
- 28) Benefits paid to eligible households under the Low Income Home Energy Assistance Act of 1981 pursuant to Section 2605(f) of P.L. 97-35; and
- 29) Disaster relief payment provided by federal, state or local government or a disaster assistance organization;
- 30) Any payment provided by the Department of Mental Health and Development Disabilities (DMHDD) under the Family Assistance Program for Mentally Disabled Children;
- 31) GA Emergency Financial Assistance issued through vendor payment. These payments can only be issued once in a twelve-month period to persons who do not currently receive AFDC cash assistance; and
- 32) A non-recurring lump sum SSI payment (e.g. Zebbley Payment) made to an individual in an AFDC assistance unit. For those individuals not on an AFDC case whose income is used to determine AFDC eligibility for others (e.g. stepparents, parents), the lump sum payment is nonexempt income for the month received.
- 33) In addition to the above, the following unearned income from non-governmental sources shall be exempt from consideration in determining eligibility and the level of assistance payment:
- 1) Inconsequential income, which is defined as gifts, prizes or other unearned income (excluding those unearned income items referenced in subsections (a)(1) through (a)(24) described in

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other provisions of the Section) of up to \$30.00 per person per quarter;

- 2) The value of home produce which is used for personal consumption;
- 3) Child support payments made to an assistance unit by the Department which represents the first \$50 or any lesser amount of support collected in a month;
- 4) Payments from the principal or trust of a trust fund made to or on behalf of a dependent child when the court orders the money released for a specific purpose other than the income maintenance needs of the child;
- 5) Earmarked child support payments received by the client for the support of a child not included in the assistance unit; and
- 6) Cash which is exchanged for purposes of satisfying payment of shelter-related obligations in situations where the assistance unit shares a dwelling unit with another family, individual or individuals. The money is not available to meet the needs of the party who received and disburses the shelter-related payment.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 112.151 Exempt Assets

a) The following assets are exempt from consideration in determining eligibility for assistance and the amount of the assistance payment:

- 1) A home which is the usual residence of the assistance unit.
- 2) Clothing, personal effects and household furnishings.
- 3) One automobile if the equity value does not exceed \$1500.
- 4) The value of the coupon allotment under the Food Stamp Act of 1977 (7 U.S.C. 2011 et seq.).
- 5) The value of the U.S. Department of Agriculture donated foods (surplus commodities).
- 6) The value of supplemental food assistance received under the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.) as amended, and the special food service program for children under the National School Lunch Act (42 U.S.C. 1751 et seq.), as amended.
- 7) The principal and interest of a trust fund which, upon petition, the court refuses to release and one time only payments released for a specific purpose other than income maintenance needs of the child.
- 8) Burial plots.
- 9) Prepaid Funeral Agreements worth \$1500 or less per person.
- 10) Donations or benefits from fund raisers held for a seriously ill client provided the client or a responsible relative of the client does not have control (non-governmental, not available to the client or the responsible relative) over the donations or benefits or the disbursement of the donations or benefits.
- 11) A non-recurring lump sum SSI payment (for example Zebiley Payment) made to an individual in an AFDC assistance unit is exempt as an

asset for the month of receipt and the following month. For the third month, any remainder must be counted as a nonexempt asset.

- b) In addition to the above, the following assets are exempt. The assets listed in this subsection (b) remain exempt only as long as they can be separately identified if they are added to an existing account. If the amount of combined assets at any time, from the time of the receipt of the exempt asset or assets until the date of the eligibility determination or redetermination, fall below the amount of the exempted assets, only the lowest balance remains exempt.
 - 1) The assets of a stepparent for purposes of determining the stepchild's eligibility.
 - 2) Any benefits received under Title VII, Nutrition Program for the Elderly of the Older Americans Act of 1965 (42 U.S.C. 3045 et seq.), as amended.
 - 3) Any payment received under Title II of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (42 U.S.C. 4601 et seq.).
 - 4) Any payments distributed per capita or held in trust for members of any Indian Tribe under P.L. 92-254, P.L. 93-134 or P.L. 94-540.
 - 5) Tax-exempt portions of payments made pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.).
 - 6) Federally subsidized housing payments under Section 8 of the Housing and Community Development Act of 1974 (42 U.S.C. 5901 et seq.) effective January 1, 1975, or the U.S. Housing Act of 1937 as amended.
 - 7) Effective October 17, 1975, receipts distributed to certain Indian Tribunal members of marginal land held by the United States government.
 - 8) Payments for supporting services or reimbursement for out-of-pocket expenses made to Volunteers serving as senior health aides, senior companions, foster grandparents, and persons serving in the Service Corps of Retired Executives (SCORE) and Active Corps of Executives (ACE) and any other programs under Titles II and III, pursuant to Section 418 of P.L. 93-113.
 - 8) Payments to Volunteers under the 1973 Domestic Volunteer Service Act (42 U.S.C. 4951 et seq.) these include:
 - A) Volunteers in Service to America (VISTA) - Volunteers - 42 U.S.C. 4951 et seq.
 - B) Volunteers serving as senior health aides, senior companions, foster grandparents or persons serving in the Service Corps of Retired Executives (SCORE) - 42 U.S.C. 4951 et seq. and Active Corps of Executives (ACE) - 42 U.S.C. 4951 et seq.
 - 9) Any grant or loan to an undergraduate student for educational purposes made or insured under any programs administered by the Commissioner of Education.
 - 10) For those individuals who have approved self-employment plans under Section 112.78, business assets must be separate from personal assets. Business assets are those assets that are

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directly related to producing goods and services that have been purchased after the business begins or as part of an approved self-employment plan (see Section 112.78). Business assets are considered exempt unless it is determined that the equity value (the value for which the asset can be sold less any amount owned on the asset) exceeds \$1,000. If the assets are determined to exceed \$1,000 but are less than \$5,000 the case is to be referred to the Bureau of AFPC JOBS Administration for review to ensure that the assets in excess of \$1,000 are appropriate as business assets. A determination of business assets will be completed two years after the plan is approved.

11) Any payments received under Title I of P.L. 100-383 of the Civil Liberties Act of 1988 (50 U.S.C. 1989b thru 1989b-8).

12) Any payment received under Title II of P.L. 100-383 of the Aleutian and Pribilof Islands Restitution Act (50 U.S.C. 1989c thru 1989c-8).

13) Payments made to veterans who receive an annual disability payment or to the survivors of deceased veterans who receive a one time lump sum payment from the Agent Orange Settlement Fund or any other fund referencing Agent Orange product liability under P.L. 101-201.

14) Payments made by the Illinois Department of Mental Health and Developmental Disabilities under the Family Assistance Program for Mentally Disabled Children under the Developmental Disabilities Services Law [405 ILCS 80].

15) Assets accumulated from income earned through employment under the federal "Health Start" project.

16) Disaster relief payments provided by federal, state or local government or a disaster assistance organization.

17) Disaster relief payments provided by federal, state or local government or a disaster assistance organization.

18) Earmarked child support payments received by a client for the support of a child not included in the assistance unit.

19) Payments received under the Radiation Exposure Compensation Act.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

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1) Heading of the Part: Food Stamps

2) Code Citation: 89 Ill. Adm. Code 121

3) Section Numbers: Proposed Action:

121.160, 121.162, 121.164 Amendment
121.166, 121.170, 121.172 Amendment
121.174, 121.176, 121.178 Amendment
121.180, 121.182, 121.184 Amendment
121.186, 121.188, 121.190 Amendment

4) Statutory Authority: Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, par. 12-13)[305 ILCS 5/12-13]

5) Complete Description of the Subjects and Issues Involved: These proposed amendments revise the rules to clarify that Food Stamp Employment and Training participation is not required in a component if the individuals monthly allowable supportive service expenses exceed the maximum amount allowed by Department policy but may be required in another appropriate component or activity. This rulemaking also clarifies that supportive service costs will not include the cost of meals away from home. In addition, these proposed amendments establish that transportation will be provided to enable individuals to attend conciliation meetings. The rules are also updated to reflect current policy that clients can be sanctioned regardless of whether an assessment has been completed.

6) Will these proposed amendments replace emergency amendments currently in effect? No

7) Does this rulemaking contain an automatic repeal date? No

8) Do these proposed amendments contain incorporations by reference? No

9) Are there any other proposed amendments pending on this Part? No

10) Statement of Statewide Policy Objectives: These proposed amendments do not affect units of local government.

11) Time, Place, and Manner in which Interested Persons may comment on this proposed rulemaking: Any interested parties may submit comments, data, views, or arguments concerning this proposed rulemaking. All comments must be in writing and should be addressed to Judy Umunna, Bureau of Rules and Regulations, Illinois Department of Public Aid, 100 South Grand Ave. E., 3rd Floor, Springfield, Illinois 62762. The Department will consider all written comments it receives within 30 days after the publication of this notice.

12) Initial Regulatory Flexibility Analysis:

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- A) Date proposed rulemaking was submitted to the Business Assistance Office of the Department of Commerce and Community Affairs: Not applicable
- B) Types of small businesses affected: None
- C) Reporting, bookkeeping or other procedures required for compliance: None
- D) Types of professional skills necessary for compliance: None

The full text of the Proposed Amendments begins on the next page:

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NOTICE OF PROPOSED AMENDMENTS

TITLE 89: SOCIAL SERVICES
CHAPTER I: DEPARTMENT OF PUBLIC AID
SUBCHAPTER b: ASSISTANCE PROGRAMS

PART 121
FOOD STAMPS

SUBPART A: APPLICATION PROCEDURES

Section

121.1

121.2

121.3

121.4

121.5

121.6

121.7

121.10

Application for Assistance

Time Limitations on the Disposition of an Application

Approval of an Application and Initial Authorization of Assistance

Denial of an Application

Client Cooperation

Emergency Assistance

Expedited Services

Interviews

SUBPART B: NON-FINANCIAL FACTORS OF ELIGIBILITY

Section

121.19

121.20

121.21

121.22

121.23

121.24

121.25

121.26

121.27

121.28

121.29

Ending a Voluntary Quit Disqualification

Citizenship

Residence

Social Security Numbers

Work Registration/Participation Requirements (Repealed)

Individuals Exempt From Work Registration Requirements (Repealed)

Failure to Comply (Repealed)

Period of Disqualification (Repealed)

Voluntary Job Quit

Good Cause for Voluntary Job Quit

Exemptions from Voluntary Quit Rule

SUBPART C: FINANCIAL FACTORS OF ELIGIBILITY

Section

121.30

121.31

121.32

121.33

121.34

121.40

121.41

121.50

121.51

121.52

121.53

Unearned Income

Exempt Unearned Income

Education Benefits

Unearned Income In-Kind

Lump Sum Payments and Income Tax Refunds

Earned Income

Budgeting Earned Income

Exempt Earned Income

Income from Work/Study/Training Programs

Earned Income from Roomer and Boarder

Income From Rental Property

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121.54 Earned Income In-Kind
 121.55 Sponsors of Aliens
 121.57 Assets
 121.58 Exempt Assets
 121.59 Asset Disregards

SUBPART D: ELIGIBILITY STANDARDS

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AUTHORITY: Implementing Sections 12-4.4 through 12-4.6 and authorized by Section 12-13 of the Illinois Public Aid Code (Ill. Rev. Stat. 1991, ch. 23, pars. 12-4.4 through 12-4.6 and 12-13) [305 ILCS 5/12-4.4 through 12-4.6 and 12-13].

SOURCE: Adopted December 30, 1977; amended at 3 Ill. Reg. 5, p. 875 effective February 2, 1979; amended at 3 Ill. Reg. 31, p. 109, effective August 3, 1979;

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amended at 3 Ill. Reg. 33, p. 399, effective August 18, 1979; amended at 3 Ill. Reg. 41, p. 165, effective October 11, 1979; amended at 3 Ill. Reg. 42, p. 230, effective October 9, 1979; amended at 3 Ill. Reg. 44, p. 173, effective October 19, 1979; amended at 3 Ill. Reg. 46, p. 36, effective November 2, 1979; amended at 3 Ill. Reg. 47, p. 96, effective November 13, 1979; amended at 3 Ill. Reg. 48, p. 1; effective November 15, 1979; peremptory amendment at 4 Ill. Reg. 3, p. 49, effective January 9, 1980; peremptory amendment at 4 Ill. Reg. 9, p. 259, effective February 23, 1980; amended at 4 Ill. Reg. 10, p. 253, effective February 27, 1980; amended at 4 Ill. Reg. 12, p. 551, effective March 10, 1980; emergency amendment at 4 Ill. Reg. 29, p. 294, effective July 8, 1980 for a maximum of 150 days; amended at 4 Ill. Reg. 37, p. 797, effective September 2, 1980; amended at 4 Ill. Reg. 45, p. 134, effective October 17, 1980; amended at 5 Ill. Reg. 766, effective January 2, 1981; amended at 5 Ill. Reg. 1131, effective January 16, 1981; amended at 5 Ill. Reg. 4586, effective April 15, 1981; peremptory amendment at 5 Ill. Reg. 5722, effective June 1, 1981; amended at 5 Ill. Reg. 7071, effective June 23, 1981; peremptory amendment at 10062, effective October 1, 1981; amended at 5 Ill. Reg. 10733, effective October 1, 1981; amended at 5 Ill. Reg. 12736, effective October 29, 1981; amended at 6 Ill. Reg. 1653, effective January 17, 1982; amended at 6 Ill. Reg. 2707, effective March 2, 1982; amended at 6 Ill. Reg. 8159, effective July 1, 1982; amended at 6 Ill. Reg. 10208, effective August 9, 1982; amended at 6 Ill. Reg. 11921, effective September 21, 1982; amended at 6 Ill. Reg. 12318, effective October 1, 1982; amended at 6 Ill. Reg. 13754, effective November 1, 1982; amended at 7 Ill. Reg. 394, effective January 1, 1983; codified at 7 Ill. Reg. 5195; amended at 7 Ill. Reg. 5715, effective May 1, 1983; amended at 7 Ill. Reg. 8118, effective June 24, 1983; peremptory amendment at 7 Ill. Reg. 12899, effective October 1, 1983; amended at 7 Ill. Reg. 13655, effective October 4, 1983; peremptory amendment at 7 Ill. Reg. 16067, effective November 18, 1983; amended at 7 Ill. Reg. 16169, effective November 22, 1983; amended at 8 Ill. Reg. 5673, effective April 18, 1984; amended at 8 Ill. Reg. 7249, effective May 16, 1984; peremptory amendment at 8 Ill. Reg. 10086, effective July 1, 1984; amended at 8 Ill. Reg. 13284, effective July 16, 1984; amended at 8 Ill. Reg. 17900, effective September 14, 1984; amended (by adding section being codified with no substantive change) at 8 Ill. Reg. 17898; peremptory amendment at 8 Ill. Reg. 19690, effective October 1, 1984; peremptory amendment at 8 Ill. Reg. 2145, effective November 1, 1984; amended at 9 Ill. Reg. 302, effective January 1, 1985; amended at 9 Ill. Reg. 6804, effective May 1, 1985; amended at 9 Ill. Reg. 8665, effective May 29, 1985; peremptory amendment at 9 Ill. Reg. 8998, effective July 1, 1985; amended at 9 Ill. Reg. 11334, effective July 8, 1985; amended at 9 Ill. Reg. 14334, effective September 6, 1985; peremptory amendment at 9 Ill. Reg. 15582, effective October 1, 1985; amended at 9 Ill. Reg. 16889, effective October 16, 1985; amended at 9 Ill. Reg. 19726, effective December 9, 1985; amended at 10 Ill. Reg. 229, effective December 20, 1985; peremptory amendment at 10 Ill. Reg. 7387, effective April 21, 1986; peremptory amendment at 10 Ill. Reg. 7941, effective May 1, 1986; amended at 10 Ill. Reg. 14692, effective August 29, 1986; peremptory amendment at 10 Ill. Reg. 15714, effective October 1, 1986; Sections 121.200 thru 121.208 recodified to 89 Ill. Adm. Code 165 at 10 Ill. Reg. 21094; peremptory amendment at 11 Ill. Reg. 3761, effective February 11, 1987; emergency amendment at 11 Ill. Reg. 3754,

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effective February 13, 1987, for a maximum of 150 days; emergency amendment at 11 Ill. Reg. 9968, effective May 15, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 10269, effective May 22, 1987; amended at 11 Ill. Reg. 10621, effective May 25, 1987; peremptory amendment at 11 Ill. Reg. 11391, effective July 1, 1987; peremptory amendment at 11 Ill. Reg. 11855, effective June 30, 1987; emergency amendment at 11 Ill. Reg. 12043, effective July 6, 1987; amended at 11 Ill. Reg. 13635, effective August 1, 1987; amended at 11 Ill. Reg. 14022, effective August 10, 1987; emergency amendment at 11 Ill. Reg. 15261, effective September 1, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 15480, effective September 4, 1987; amended at 11 Ill. Reg. 18218, effective October 30, 1987; peremptory amendment at 11 Ill. Reg. 18374, effective October 30, 1987; amended at 12 Ill. Reg. 877, effective December 31, 1987, for a maximum of 150 days; amended at 12 Ill. Reg. 4204, effective February 5, 1988; amended at 12 Ill. Reg. 9678, effective May 23, 1988; amended at 12 Ill. Reg. 9922, effective June 1, 1988; amended at 12 Ill. Reg. 11463, effective June 30, 1988; amended at 12 Ill. Reg. 12824, effective July 22, 1988; emergency amendment at 12 Ill. Reg. 14045, effective August 19, 1988, for a maximum of 150 days; peremptory amendment at 12 Ill. Reg. 15704, effective October 1, 1988; peremptory amendment at 12 Ill. Reg. 16271, effective October 1, 1988; amended at 12 Ill. Reg. 20161, effective November 30, 1988; amended at 13 Ill. Reg. 13619, effective August 14, 1989; peremptory amendment at 13 Ill. Reg. 15859, effective October 1, 1989; amended at 14 Ill. Reg. 729, effective January 1, 1990; amended at 14 Ill. Reg. 6349, effective April 13, 1990; amended at 14 Ill. Reg. 13202, effective August 6, 1990; peremptory amendment at 14 Ill. Reg. 15158, effective October 1, 1990; amended at 14 Ill. Reg. 16983, effective September 30, 1990; amended at 15 Ill. Reg. 11150, effective July 22, 1991; amended at 15 Ill. Reg. 11957, effective August 12, 1991; peremptory amendment at 15 Ill. Reg. 11134, effective October 1, 1991; emergency amendment at 16 Ill. Reg. 757, effective January 1, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 10011, effective June 15, 1992; amended at 16 Ill. Reg. 13900, effective August 31, 1992; emergency amendment at 16 Ill. Reg. 16221, effective October 1, 1992, for a maximum of 150 days; peremptory amendment at 16 Ill. Reg. 16345, effective October 1, 1992; amended at 16 Ill. Reg. 16624, effective October 23, 1992; amended at 17 Ill. Reg. 644, effective December 31, 1992; amended at 17 Ill. Reg. 4333, effective March 19, 1993; amended at 17 Ill. Reg. 14625, effective August 26, 1993; emergency amendment at 17 Ill. Reg. 15149, effective September 7, 1993, for a maximum of 150 days; expedited correction at 17 Ill. Reg. 21216, effective October 1, 1993; amended at 18 Ill. Reg. 2033, effective January 21, 1994; emergency amendment at 18 Ill. Reg. 2509, effective January 27, 1994, for a maximum of 150 days; amended at 18 Ill. Reg. 3427, effective February 28, 1994; amended at 18 Ill. Reg. 8921, effective June 3, 1994; amended at 18 Ill. Reg. 12829, effective August 5, 1994; amended at 18 Ill. Reg. 14103, effective August 26, 1994; amended at 18 Ill. Reg. _____, effective

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Section 121.160 Persons Required to Participate

a) All individuals receiving food stamps who are not exempt will be required to participate in the Food Stamp Employment and Training program, to the extent resources are available. This includes, in priority order:

- 1) Individuals who meet the eligibility requirements for Transitional Assistance but who are "employable". These individuals may volunteer for Earnfare or may, if resources are available, be required to participate in other Food Stamp Employment and Training activities;
- 2) Recipients of Transitional Assistance;
- 3) Nonexempt ~~Non-exempt~~ clients receiving Family and Children Assistance may be required to participate in the Food Stamp Employment and Training program. See 89 Ill. Adm. Code 112.70 through 112.76 for requirements for these clients; and
- 4) All other ~~nonexempt~~ ~~non-exempt~~ food stamp recipients not receiving AFDC or Refugee Assistance.

b) Those individuals exempt from the Food Stamp Employment and Training program are (however, individuals may volunteer to participate):

- 1) Individuals age 55 or over;
- 2) Persons who are participating in a substance abuse treatment program or who are on a waiting list for such a program;
- 3) Individuals who are homeless. Homeless in this instance is someone who has no current address and no expectation of acquiring a residence in the next ~~thirty~~-30 days. It excludes individuals living with friends or relatives on a continuous basis. It includes individuals in overnight transitional shelters. Under this category of exemption, if the individual remains homeless after ~~twelve~~-12 months, the individual is deemed no longer exempt from program participation, unless exempt under a different category;
- 4) Individuals who are chronically ill, as determined by a physician or licensed/certified psychologist who finds that a physical or mental impairment, either by itself or in conjunction with age or other factors, prevents the person from engaging in employment or participating in the Food Stamp Employment and Training Program;
- 5) Persons who are temporarily ill, for the medically documented period of the illness;
- 6) Individuals who have another household member who requires the full-time care of the individual;
- 7) Individuals who are under 16 years of age;
- 8) Individuals age 16 or 17 who are not the head of a household or who are attending school or are enrolled in a training program on at least a half time basis;
- 9) Students enrolled at least half time in any recognized school, training program, or institution of higher education; provided that students enrolled at least half time in an institution of higher education have met the eligibility conditions as defined

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at 7 CFR 273.5. A student enrolled in a school, training program or institution of higher education shall remain exempt during normal periods of class attendance, vacation and recess, unless the student graduates, is suspended or expelled, drops out, or does not intend to register for the next normal school term (excluding summer);

- 10) Individuals who are employed or self-employed and working a minimum of ~~thirty~~-30 hours per week or receives earnings equal to or greater than 30 times the Federal Minimum Wage;
- 11) Individuals receiving unemployment insurance or individuals who have applied for unemployment insurance if the person was required to register for work with Job Service as part of the unemployment compensation application process; and
- 12) Persons who are full-time VISTA volunteers under Title I of the 1973 Domestic Volunteer Services Act (42 U.S.C. 4951 et seq.) who were recipients of public assistance under Article VI of the Illinois Public Aid Code ~~111-Rev-Stat-1991-Chr-237-para-6-1 et seq-~~ [305 ILCS 5/6-1] when they joined VISTA, or are full-time volunteers under Title II of the Act (15 U.S.C. 637 et seq.), which includes foster grandparents, senior health aides, senior companions, or persons serving in the Senior Corps of Retired Executives (SCORE) and Active Corps of Executives (ACE).

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.162 Participation and Cooperation Requirements

a) To the extent resources allow, the Department shall establish employment, education and training programs for food stamp recipients in the Food Stamp Employment and Training program. All Food Stamp Assistance recipients not exempt under Section 121.160(b) may be required to participate and cooperate in the Food Stamp Employment and Training program to the extent resources allow. The individual will be given the participation requirements in writing for each component to which the individual is assigned. These components include:

- 1) Basic Education (see Section 121.172);
- 2) Job Training (see Section 121.178);
- 3) Job Search (see Section 121.170);
- 4) Work Experience (see Section 121.176);
- 5) Job Readiness (see Section 121.174);
- 6) Grant Diversion (see Section 121.180); and
- 7) Earnfare (see Section 121.182), which is limited to employable individuals who are otherwise eligible for Transitional Assistance and who volunteer for the Earnfare component.

b) The individual may be required to participate in such employment and training programs for up to five (5) days per week and ~~thirty~~-30 hours per week, up to a maximum of 120 hours per month.

c) An individual is required to participate in the Food Stamp Employment

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and Training program by:

- 1) Cooperating with the Food Stamp Employment and Training program. Cooperation with the Food Stamp Employment and Training program is defined as providing information on the individual's background, education level, and work history as well as factors affecting employability or ability to meet participation requirements (including health, physical or mental limitations, family problems, and any other related factors), appearing for scheduled meetings, and complying with the requirements of the Food Stamp Employment and Training program components identified in Sections 121.170 through 121.182.
- 2) Job Contacts in Job Search. Individuals are required to make ~~twenty~~-20 acceptable employer contacts in every ~~thirty~~-30 calendar days while in the Job Search component.
 - A) Ten ~~ten~~ of the ~~twenty~~-20 required contacts must be either:
 - i) the completion and return of an application;
 - ii) a face-to-face interview with an employer.
 - B) The remaining ten ~~ten~~ contacts may be any combination of the following:
 - i) the completion and return of an application;
 - ii) A face-to-face interview with an employer;
 - iii) the completion of a civil service test required for employment with the State, Local, or Federal Government;
 - iv) the completion of a Job Service screening test;
 - v) the mailing of a resume with a covering letter to an employer;
 - vi) for union members in good standing, reporting to the union hall;
 - vii) reporting to a day labor hall; or
 - viii) reporting for temporary office service.
- C) Acceptable contacts are documented by written statements provided to the Food Stamp Employment and Training worker by the individual. The Food Stamp Employment and Training worker may verify the job contacts by contacting the employer.
- D) No individual shall be sanctioned and/or have Food Stamps disqualified for failure to make the appropriate number of job contacts if the individual has made a good faith effort to make the job contacts. Whether an individual has made a good faith effort to make the required number and types of contacts is based on all the facts and circumstances of each case. Good faith effort exists when circumstances beyond the control of the individual prevent the individual from making the required number of contacts. Good faith effort may include, but is not limited to the following:
 - i) the individual appears for a scheduled interview and the employer misses the appointment;

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- ii) the individual has fewer than ~~twenty~~-20 contacts and/or fewer than ten ~~ten~~ interviews or applications, but came reasonably close to the required numbers in an effort to find work;
 - iii) the individual fails a civil service or other employment screening test;
 - iv) the individual completes an application which is not accepted by the employer; and
 - v) the individual's job search performance indicates that the individual should be in a different Food Stamp Employment and Training component or in a rehabilitation program or should be evaluated by the Client Assessment Unit as potentially eligible for SSI.
- 3) Responding to a job referral of suitable employment (~~ten~~ such as, a written statement referring a mandatory registrant to an employer for a specific position).
 - 4) Accepting a bona fide offer of suitable employment. An individual must be given the opportunity to explain why an offer of employment was not accepted.
 - A) A bona fide offer of suitable employment is where there was a definite offer of employment substantiated by confirmation from the prospective employer at wages meeting any applicable minimum wage requirements and which are customary for such work in the community, based on information obtained from the Department of Employment Security; and
 - B) Suitable employment must meet the following requirements:
 - i) there are no questions as to the mandatory registrant's inability to engage in such employment for medical reasons or because he has no way to get to or from the particular job;
 - ii) there are no questions of working conditions, such as risks to health, safety, or lack of worker's compensation protection;
 - iii) wages offered must be at least the Federal minimum wage, the State minimum wage, or \$4.25 per hour (if neither the Federal nor State minimum wage is applicable);
 - iv) if the wages are offered on a piece-rate basis, the amount the individual can reasonably be expected to earn must equal the wages as outlined in subsection (c)(4)(B)(iii) of this Section ~~above~~;
 - v) the mandatory registrant may not be required, as a condition of employment, to join, resign from, or refrain from joining any legitimate labor organization;
 - vi) there is no unreasonable degree of risk to the mandatory registrant's health and safety; and
 - vii) the mandatory registrant is physically and mentally

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competent to perform the work.

- 5) Registering and appearing for any subsequent interviews at the Department of Employment Security's Job Service offices.

- d) Food Stamp Employment and Training participants who are employed must:

- 1) Continue their employment; and
- 2) Not reduce their employment (i.e. for example, voluntarily reducing work hours).

- e) Failure to participate or cooperate with the Food Stamp Employment and Training requirements listed in this Section will result in a food stamp disqualification and/or financial sanction as outlined in Section 121.184.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.164 Orientation

- a) The Department shall arrange for individuals to receive a program orientation and an assessment to develop an employability plan. The orientation may be conducted by a provider of training or employment programs. When the orientation is scheduled by the Department, individuals will be sent a letter from the Department which includes the following information:

- 1) the fact of the individual's registration;
- 2) the right to request an exemption;
- 3) a complete description of all available exemptions;
- 4) the date and time of the meeting;
- 5) a description of the program and the purpose of the meeting;
- 6) the consequences of failing to attend;
- 7) the right to reschedule the appointment with good cause;
- 8) the right to request transportation services to attend; and
- 9) the printed name of the worker to contact for such purposes.

- b) In an orientation meeting, individuals will receive an explanation of the Food Stamp Employment and Training program, including Earnfare. The orientation shall include information regarding participation requirements, the distribution of a Food Stamp Employment and Training program booklet and an explanation of its contents which contains program information including the following:

- 1) an overview of the Food Stamp Employment and Training program, including Earnfare for those who are eligible to participate in Earnfare;
- 2) the exemption criteria listed in Section 121.160(b);
- 3) a description of all Food Stamp Employment and Training program components, eligibility criteria, and specific participation requirements for each component;
- 4) general participation requirements, such as appearing for scheduled meetings with Food Stamp Employment and Training program staff, responding to a job referral, and accepting a bona fide offer of suitable employment as described in Section

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121.162(c);

- 5) the individual's responsibilities while in the Job Search component as described in Sections 121.162(c)(2) and 121.170;
- 6) the Job Search allowance and the other supportive services identified in Section 121.188;
- 7) information on what constitutes an acceptable employer contact; and
- 8) the assessment process and employability plan as described in Section 121.166; and

- 9) the result of the individual's failure to cooperate, without good cause, with the Food Stamp Employment and Training program.

- c) When providing an orientation to individuals eligible for Earnfare, the orientation meeting shall include an explanation of the maximum Earnfare payment amount and the fact that individuals who volunteer for Earnfare are not subject to financial sanctions or food stamp disqualifications for refusal or failure to comply with Earnfare requirements.

- d) Mandatory registrants must attend all orientation meetings or notify their Food Stamp Employment and Training worker of good cause to be excused and have their meeting rescheduled (see Section 121.186).

- 1) If an individual fails to attend an orientation meeting on two separate occasions without good cause (see Section 121.186), Transitional Assistance will be sanctioned and/or Food Stamp Assistance shall be discontinued.

- 2) If the mandatory registrant fails to attend an Orientation meeting on two separate occasions but has good cause (see Section 121.186) on at least one occasion, Transitional Assistance and/or Food Stamp Assistance shall be reinstated (if cancelled) and the mandatory registrant shall be reimbursed for any Transitional Assistance lost.

- 3) Transitional Assistance and/or Food Stamp Assistance shall be reinstated effective the date of the discontinuance if the mandatory registrant agrees to and subsequently attends an orientation meeting, provided the date of agreement falls on or before the last day of the fiscal month of the discontinuance. Individuals who sign an agreement and who subsequently attend the orientation meeting shall receive an assessment (as explained in Section 121.166) as part of the orientation session.

- 4) The Department shall attempt to schedule the orientation meeting on the day that the mandatory registrant agrees to attend such orientation, or as soon thereafter as possible.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.166 Assessment and Employability Plan

- a) Assessment and Employability Plan

- 1) All individuals shall undergo an assessment to develop an employability plan.

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- 2) The assessment shall include collection of information to the extent it is readily provided by the client on the individual's background, age, literacy, education achievement level, job training and work experience as well as factors affecting employability or ability to meet participation requirements (for example, health, physical or mental limitations, recent institutionalization, family problems). In addition, facts relevant to a determination of whether the individual qualifies for an exemption shall be elicited. As part of the assessment process, the individual and Department staff or provider shall work together to establish the employability plan and to identify any supportive service needs required to enable the individual to participate in employment and training and meet the objectives of their employability plan (see subsection (b) of this Section below). If during assessment an individual is identified as "not employable," the individual will be referred to apply for Transitional Assistance and for a determination of "not employable" status.
- 3) The employability plan shall contain at least the following:
- A) the employment-related objective;
 - B) the Food Stamp Employment and Training component placement;
 - C) the supportive services that must be provided or arranged; and
 - D) a statement that the supportive services have been provided by the Department or otherwise arranged, including an explanation of specific arrangements and services provided.

- b) The assessment shall take place at least at the following times:

- 1) within ten working days after the date the program orientation is provided to the individual;
 - 2) at any time to determine the individual's suitability for a different component (see Section 121.170 through 182);
 - 3) if the individual is not cooperating with the requirements of the program (see Sections 121.162 and 121.170 through 182);
 - 4) prior to the assignment to a different component; or
 - 5) upon the request of the individual, if the individual is failing to make satisfactory progress in a component or thinks the component is not appropriate.
- c) When the assessment is conducted by the Department, the individual will be notified in writing of the assessment meeting. The notice shall include the following information:
- 1) the date and time of the interview;
 - 2) a description of the purpose of the interview;
 - 3) the consequences of failing to attend;
 - 4) the right to reschedule for good cause (see Section 121.186); and
 - 5) the address, telephone number and printed name of the person to contact for such purposes.

- d) Based on the assessment and the eligibility criteria for each Food Stamp Employment and Training component, an individual will be assigned a component or components and receive component specific

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- participation requirements (see Sections 121.170 through 182).
- 1) If an individual fails to appear for an assessment interview or to comply with the assessment process without good cause (see Section 121.186), Transitional Assistance and/or Food Stamp Assistance shall be discontinued for the assistance unit.
 - 2) If an individual has good cause (see Section 121.186) for failing to appear for an assessment interview or to comply with the assessment process, Transitional Assistance and/or Food Stamp Assistance shall be reinstated (if cancelled) and the individual shall be reimbursed for any Transitional Assistance lost.
 - 3) Transitional Assistance and/or Food Stamp Assistance which has been discontinued because of failure to participate/cooperate in the assessment process shall be reinstated if the individual agrees to undergo an assessment and the assessment subsequently takes place. The reinstatement shall be effective the date of the discontinuance provided the date of agreement falls on or before the last day of the fiscal month for which the discontinuance would be effective. If the date of agreement falls after the last day of the fiscal month for which the discontinuance would be effective, reinstatement shall be effective upon cooperation.
 - 4) The Department shall attempt to schedule the assessment interview on the same day that the individual agrees to cooperate with the assessment or as soon thereafter as possible.
 - 5) ~~Transitional Assistance shall not be sanctioned--see--Section 121.184)--for--noncooperation--with--the--Food--Stamp--Employment--and--Training--program--prior--to--completion--of--the--assessment--process. Also--no--individual--shall--be--sanctioned--for--noncooperation--with--the--Food--Stamp--Employment--and--Training--program--when--the--alleged noncooperation--is--based--in--whole--or--in--part--on--any--act--or--omission--of--the--individual--which--occurs--prior--to--the--completion--of--the--assessment--process.~~
 - e) The individual shall be notified in writing of the discontinuance of Transitional Assistance and/or Food Stamp Assistance, due to failure to comply with this Section or Section 121.162(e). The notice shall state, with specificity, the action being taken and the reasons for the action, the acts constituting the noncompliance and the date of such acts. The notice shall also state the right to be restored to Transitional Assistance without loss of benefits upon completion of the conditions stated in this Section and Section 121.162(e).
 - f) Food Stamp Employment and Training program participation shall not be required in the event that supportive services or other resources identified in the employability plan are needed for effective participation but are unavailable from the Department or from some reasonably available source.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

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Section 121.170 Job Search Component

- a) Individuals assigned to the Job Search (JS) component based upon the employability plan must attend all scheduled meetings, including pre-arranged Job Skills Workshops conducted by other than Food Stamp Employment and Training staff. The individual will be notified in writing of all scheduled meetings. The failure of an individual to appear for scheduled meetings without good cause will constitute noncooperation.
- b) Individuals who fail to cooperate in Job Search without good cause shall be subject to financial sanction and/or food stamp disqualification as explained in Section 121.184.
- c) The individual is required to actively contact employers in his or her efforts to secure employment (four mandatory registrants are required to make twenty-two acceptable employer contacts every thirty days). No individual shall receive a financial sanction and/or a food stamp disqualification for failure to make the appropriate number of job contacts, if the individual has made a good faith effort to make the job contacts (see Section 121.162(c)(2)).
- d) Individuals may be assigned to Job Search for a maximum of eight weeks within a twelve-week consecutive month period.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.172 Basic Education Component

- a) In the Basic Education component, Food Stamp Employment and Training staff provide information, referral, counseling services and supportive services to individuals to increase their employment potential and to remove significant barriers to employment. Individuals may be referred to testing, counseling and education resources, rehabilitation therapy, and agencies or programs which sponsor such activities, such as Job Training Partnership Act (JTPA) and Department of Rehabilitation Services (DORS).
- b) Eligibility Criteria. Approval of education and training plans is based upon the Department's assessment of the following factors:
 - 1) The program selected will lead to making an individual employable, taking into consideration the time required to complete, and the over-all cost and quality of the program (see Section 121.170(d)).
 - 2) An individual has the aptitude, ability and interest necessary for success in the particular education or training program (as determined by such factors as test results, educational background and previous training).
 - 3) The program must be administered by an educational institution accredited by the Illinois State Board of Education or the Department of Professional Regulation or be a Job Training Partnership Act (JTPA) funded program;

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- 4) An individual must apply for the Pell grant and scholarships from the Illinois Student Assistance Commission, as well as any scholarships or grants identified by the education or training facility for which an individual may be eligible. Such funds shall be exempt from consideration as income to the extent they are used to pay educational expenses, such as books, tuition and fees, provided the individual is participating under an approved Food Stamp Employment and Training education and training plan;
- 5) An individual does not possess a high school diploma or a GED certificate;
- 6) An individual must participate in a full-time program as defined by the educational program unless:
 - A) a full-time program is not available (for example, a full-time GED program is not available); or
 - B) a part-time program is the most appropriate, as determined by the Food Stamp Employment and Training program.
- c) Entry into the Component. The assignment into the Basic Education component results from the joint employability plan developed by the individual and the Food Stamp Employment and Training worker (see Section 121.166).
- d) Participation Requirements
 - 1) An individual must maintain a level of satisfactory progress as established and reported by the educational facility.
 - 2) Failure of an individual to attend training or education classes three (3) times in a thirty-day period without good cause shall result in a financial sanction and/or food stamp disqualification (see Section 121.184). Failure to participate without good cause in classes as defined by the education or training facility shall result in a financial sanction and/or food stamp disqualification (see Section 121.184).
 - 3) Curriculum changes can be made only with the prior written approval of the Food Stamp Employment and Training worker. Prior approval will be granted when the curriculum change is consistent with the written goals of the training program.
 - 4) An individual must provide monthly verification of attendance and progress (for example, statements signed by the instructor, educational records and reports prepared at the end of the term).
 - e) Contact with Individuals. An individual is to contact the Food Stamp Employment and Training worker on a monthly basis if the supportive service payments identified in Section 121.188 are being issued.
 - f) Availability of Slots. If the Department determines the individual should be in the Basic Education component, but there are no appropriate slots available, the individual may be assigned to another appropriate component, while waiting for an appropriate Basic Education slot to become available.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

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Section 121.174 Job Readiness Component

- a) An individual who has not found employment and who needs to learn the necessary essentials to obtain and maintain employment may be referred to the Job Readiness component. The Job Readiness component helps an individual gain necessary job finding skills to help find and retain employment.
- b) Eligibility Criteria
- 1) The Job Readiness component is appropriate for an individual determined to be near job ready and who requires assistance to perfect job finding techniques and improve interview skills needed to obtain and to retain employment.
 - 2) Job Readiness activities may be combined with other component activities if determined appropriate.
- c) Participation Requirements
- 1) Participation must be full-time unless a full-time program is not readily available or a part-time program is most appropriate based upon the individual's circumstances.
 - 2) The individual must attend all scheduled classes or sessions. The individual must make satisfactory progress based upon the written policy of the job readiness provider. If there is a job search component in the program, the individual must make up to eight (8) acceptable employer contacts in a thirty-(30) day period.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.176 Work Experience Component

- a) An individual who needs orientation to work, work experience, or training in order to prevent deterioration of skills or to enhance existing skills may be referred to the Work Experience component. This is to provide the individual with a meaningful work experience. The work experience sponsor shall not use Work Experience mandatory registrants to displace regular employees.
- b) Eligibility Criteria. The Work Experience component is appropriate for mandatory registrants determined:
- 1) to have no recent work history or employer references taking into consideration such factors as the mandatory registrant's educational background and previous training; or
 - 2) to need experience to prevent deterioration of skills, or to enhance existing skills (for example, typing).
- c) Entry into the Component
- 1) An individual who is determined eligible for the Work Experience component, based on an assessment of education, training and employment history, may be assigned to the Work Experience component. Procedures used in the assessment are a face-to-face meeting with the individual and a review of all available

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- information on the individual (including but not limited to an individual's case record).
- 2) The Work Experience involves participation in the fields of health, social services, environmental protection, urban and rural development, welfare, recreation, public facilities, public safety and day care. Individuals shall be placed in any of the fields considering, to the extent possible, their prior training, proficiency, experience, skills, and vocational preference. Individuals will be selected for the appropriate field taking into consideration such factors as an individual's work history and the needs of the sponsor.
- d) Participation Requirements
- 1) A work assignment consists of three (3) consecutive months. An individual is required to work with community based not-for-profit, private or government agencies and with public or private education and vocational training institutions. (The date an individual is to appear at the work assignment begins the work assignment period.) An individual is required to work not more than the number of hours that correspond with his or her ~~his/her~~ level of Transitional Assistance grant and/or Food Stamp benefits, divided by the federal minimum wage. If an individual is also a member of a Food Stamp household consisting of more than one person, Food Stamp benefits shall be prorated among all members of the household to determine the number of hours the registrant is required to complete in the work assignment.
 - 2) During work assignment an individual may be required to participate in education and training programs. Additionally, an individual is required to accept bona fide offers of employment pursuant to Section 121.162(c)(4).
 - 3) An individual is also required to report as scheduled and on time to the work assignment sponsor when notified of an assignment. When an individual cannot report to the work assignment or if the individual will be late, ~~he or she~~ ~~he/she~~ is to immediately notify the work assignment sponsor.
 - 4) Failure to report to the job assignment initially without good cause or failure to attend the work assignment one day in a ~~thirty~~ 30 day period without good cause shall result in a financial sanction and/or food stamp disqualification.
 - e) Job Search. During work assignment, an individual who is not in an approved education and training program is required to make eight (8) acceptable employer contacts in a ~~thirty~~-(30) day period. Failure to make the required employer contacts without good cause shall result in a financial sanction and/or food stamp disqualification (see Section 121.162(c)(2)).
 - f) Reassignment. At the end of the three (3) month period, an individual's employability will be evaluated using the procedures and criteria described in Section 121.166. If continuing the work assignment will benefit an individual in terms of furthering work skills (see subsection (b) of this Section ~~above~~), the individual

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shall be reassigned to the work assignment. Otherwise, an individual will be assessed for assignment to another Food Stamp Employment and Training component.

g) Displacement

1) The work assignment sponsor shall not use individuals participating in the Food Stamp Employment and Training program to displace the sponsor's employees;

A) who are already employed as regular full-time or part-time employees of the sponsor, regardless of whether those employees are on active status or are on leave status due to disability, personal reasons, or any other reason;

B) who are or have been involved in a labor dispute between a labor organization and the sponsor; or

C) who have been temporarily laid off by the sponsor.

2) Individuals or their representatives may file a grievance with the Department if they believe their work assignments are causing displacement. In order for the Department to consider a grievance, it must be in writing and contain the following information:

A) the name and address of the individual (the grievant);

B) the individual's public aid case number;

C) the individual's social security number;

D) the work assignment (work site); and

E) a statement as to why an individual believes he/she he or she is causing displacement.

3) Within ten (10) days after receipt of a written grievance, the Department will arrange an in-person conference with:

A) the individual;

B) the individual's representative, if any;

C) the work assignment sponsor;

D) the work assignment sponsor's representative, if any; and

E) the Department's representative.

4) At the in-person conference, the Department will solicit and receive from the individual and the work assignment sponsor any documents and statements relevant to the matters alleged in the grievance. The work assignment sponsor shall provide documents or other information requested by the individual and/or the Department.

5) Within fifteen (15) days after the in-person conference, the Department will advise the individual and the work assignment sponsor, in writing, of the information obtained in the investigation and of the findings and conclusions as to the matters alleged in the grievance.

6) If the Department concludes that displacement occurred, the Department will terminate the individual's assignment to that work assignment sponsor. If the Department concludes, as a result of the evidence presented at the conference, that the work assignment sponsor has caused displacement by use of individuals participating in the Food Stamp Employment Training program in

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addition to the individual grievant then the Department may terminate the Food Stamp Employment and Training program participants' assignment to that work assignment sponsor.

7) All individuals are assured that no retaliation will be taken against them by the Department, its employees, or the work assignment sponsor for filing a grievance or otherwise proceeding under this subsection (g).

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.178 Job Training Component

a) Individuals who will benefit from short-term training and job placement assistance are referred to the Job Training component. The Job Training component offers special time-limited services for specific target populations.

b) Eligibility Criteria. The Job Training component is appropriate for individuals determined to:

1) be able to benefit from short-term vocational training (for example, an individual who has the interest and ability to complete the training program and be hired in a position for which an individual has trained);

2) be readily employable with the addition of short-term training (for example, training for a specific job for which there are jobs available); and

3) meet specific project entry criteria.

c) Entry into the Component. Assignment of individuals to Job Training will be made as a result of the assessment and development of the employability plan.

d) Participation Requirements

1) The individual must maintain a level of satisfactory attendance and progress as established and reported by the training provider. Failure of an individual to attend training classes, without good cause, three (3) times in a thirty-(30) day period shall result in a financial sanction and/or food stamp disqualification as specified for the Job Training component.

2) The individual must provide verification of attendance and progress (for example, statements signed by the instructor, records and reports prepared at the end of the term). The individual must provide monthly verification of attendance.

e) Contact with Individual

1) The Food Stamp Employment and Training worker shall have contact with the individual on a monthly basis. Contact consists of attendance reports, progress reports, group or individual sessions, on-site program visits and written correspondence.

2) The individual must provide verification of progress such as statements signed by the instructor and records and reports prepared at the end of the term). The individual must provide

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monthly verification of attendance.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.180 Grant Diversion Component

a) In the Grant Diversion component, the individual's Transitional Assistance grant is diverted to the employer or contractor to offset the costs of training a new employee. The employer will be responsible for making payments to the individual in the form of a salary, at not less than the federal minimum wage, and the individual shall receive the same benefits as those provided to all company staff members, for their position title. At the end of the "training" period, the employer is expected to continue the employment of the individual without the diverted funds. The Transitional Assistance grant is diverted to a contractor who provides training and pays the individual wages during the training and then places the individual into unsubsidized full-time employment.

b) Eligibility Criteria. The Grant Diversion component is appropriate for individuals determined:

- 1) to be receiving Transitional Assistance grant and food stamps;
- 2) to possess the aptitude, ability and interest necessary for success in the selected program as determined by such factors as test results and educational/training background;
- 3) to need experience to prevent deterioration of, or to enhance, existing skills; and
- 4) who volunteer.

c) Entry into the Component. The assignment to the Grant Diversion component results from the assessment and employability plan developed by the individual and the Food Stamp Employment and Training worker.

d) Participation Requirements

- 1) The individual must agree to accept wages from employment. The employer will be responsible for making payments to the individual in the form of a salary, at not less than the federal minimum wage (higher if the position warrants), less applicable payroll taxes, in lieu of the cash grant, and the individual shall receive the same benefits as those provided to all company staff members for their particular position title.
- 2) The individual must attend all scheduled days. Failure to attend, as agreed, without good cause shall result in a food stamp disqualification and/or financial sanction and removal from the Grant Diversion project. If the individual cannot report to the Grant Diversion employer or will be late, he or she he/she is to immediately notify the Grant Diversion employer.
- 3) Assignment to the component can continue for three ~~to~~ ^{to} six ~~to~~ ^{to} months, as specified in the contract. Individuals are not entitled to be placed in a Grant Diversion slot. Grant Diversion slots are available only to the extent that resources permit.

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- 4) The individual must do satisfactory work as determined by the employer or training provider.
- 5) Upon completion of the Grant Diversion assignment, participants are required to accept bona fide offers of employment pursuant to Section 121.162(c)(4).

e) Client Benefits

- 1) While actively involved in a training program, an individual remains eligible for medical assistance.
- 2) An individual may also be entitled to certain supportive service payments, such as initial employment expenses.

f) Contacts with Employers/Training Providers

- 1) Employers/Training Providers that participate in the Grant Diversion program must enter into a written contract with the Department prior to receiving referrals under this program.
- 2) Employers/Training Providers must be, and most remain, in good standing with the Illinois Department of Revenue, the Secretary of State and any and all regulatory agencies which have jurisdiction over their activities.

g) Displacement

- 1) The Grant Diversion sponsor shall not use individuals to displace persons:
 - A) who are already employed as regular, full-time or part-time employees of the sponsor, regardless of whether those employees are on active status or are on leave status due to disability, personal reasons or any other reason;
 - B) who are or have been involved in a labor dispute between a labor organization and the sponsor;
 - C) who have been temporarily laid off by the Grant Diversion employer.
- 2) Individuals in the Grant Diversion Component or their representatives may file a grievance with the Illinois Department if they believe their work assignments are causing displacement. In order for the Department to consider a grievance, it must be in writing and contain the following information:
 - A) the name and address of the Grant Diversion individual (the grievant);
 - B) the Grant Diversion individual's public aid case number;
 - C) the Grant Diversion individual's social security number;
 - D) the Grant Diversion employer (work site); and
 - E) a statement as to why the Grant Diversion individual believes he/she is causing displacement.
- 3) Within ten ~~to~~ ^{to} days after receipt of a written grievance, the Department will arrange an in-person conference with:
 - A) the individual in the Grant Diversion Component;
 - B) the representative of the individual in the Grant Diversion Component;
 - C) the individual's Grant Diversion employer;
 - D) the Grant Diversion employer's representative, if any; and
 - E) the Department's representative.

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- 4) At the time of the in-person conference, the Department will solicit and receive from the individual in Grant Diversion and the Grant Diversion employer any documents and statements relevant to the matters alleged in the grievance. The Grant Diversion employer shall provide documents or other information requested by the individual and/or the Department.
- 5) Within ~~fourteen~~ ^{fifteen} days after the in-person conference, the Department will advise the Grant Diversion participant and the Grant Diversion employer in writing of the information obtained in the investigation and of the findings and conclusions as to the matters alleged in the grievance.
- 6) If the Department concludes that displacement occurred, the Department will terminate the individual's assignment to the Grant Diversion employer. If the Department concludes, as a result of the evidence presented at the conference, that the Grant Diversion employer has caused displacement by use of Food Stamp Employment and Training participants in addition to the grievant, then the Department may terminate those individuals assigned to that Grant Diversion employer.
- 7) All individuals assigned to Grant Diversion are assured that no retaliation will be taken against them by the Department, its employees, or the Grant Diversion employer for filing a grievance or otherwise proceeding under this subsection (g).

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.182 Earnfare Component

- a) Assignment to the Earnfare Component is limited to food stamp individuals who are initially otherwise eligible for Transitional Assistance and who are "employable" and volunteer to participate in Earnfare.
- b) Eligibility Criteria
 - 1) Eligibility for the Earnfare Component shall be limited to six months out of any 12 consecutive month period.
 - 2) Individuals are not entitled to be placed in an Earnfare slot. Earnfare slots shall be made available only as resources permit.
 - 3) To the extent resources permit, the Earnfare program will allow individuals to work for monthly payments and to improve their employability in order to succeed in obtaining employment.
- c) Administration and Contracts
 - 1) The Illinois Department shall administer the Earnfare program in Chicago.
 - 2) The Illinois Department may enter into cooperative agreements with local governmental units that receive State funds and want to participate in the operation of the Earnfare program outside the city of Chicago. The Department shall establish the policies and procedures for the program and monitor Earnfare programs in

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- Local governmental units.
- 3) The Illinois Department may enter into contracts with other public agencies including State agencies, local governmental units, and not-for-profit community based organizations to help develop Earnfare opportunities and otherwise administer the program.
- 4) The Illinois Department may enter into contracts with community based organizations as comprehensive providers to administer and operate Earnfare in the city of Chicago.
- 5) The Illinois Department shall provide Worker's Compensation coverage for each individual assigned to Earnfare.
- d) Notification and Referrals
 - 1) In areas where an Earnfare program is operating, when the Illinois Department of the local governmental unit learns that individuals are in the following categories, it shall inform them in writing and, whenever possible, orally of the existence of Earnfare and the method for requesting an Earnfare referral.
 - A) Households approved or certified for non-assistance food stamps which do not have net food stamp income in excess of \$154.00 per month;
 - B) All persons denied or terminated from State Transitional Assistance because they are employable; and
 - C) All Earnfare participants shall be given a written notice at the time they leave the Earnfare program specifying when they will re-qualify.
 - 2) The Illinois Department, comprehensive providers and participating downstate units shall make referrals to the Earnfare program as follows:
 - A) Any person may request a referral.
 - B) Within 30 days after a request for an Earnfare referral:
 - i) persons who do not qualify for the Earnfare program shall be given or sent a notice informing them that they do not qualify and will not receive a referral;
 - ii) persons who request a referral and who qualify for the Earnfare program shall be provided with a written document that acknowledges the request and informs the individual that he/she is qualified.
 - 3) Within 30 days after notice of eligibility, individuals shall be assessed and referred to appropriate Earnfare slots, if slots are available.
 - e) For the purposes of Earnfare, a "suitable" Earnfare slot must meet the following requirements:
 - 1) there are no questions as to the individual's ability to engage in such employment for medical reasons or because the individual has no way to get to or from the particular job;
 - 2) there are no questions of working conditions, such as risks to health, safety, or lack of worker's compensation protection;
 - 3) the individual may not be required, as a condition of employment, to join, resign from, or refrain from joining any legitimate

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labor organization;

- 4) there is no unreasonable degree of risk to the individual's health and safety; and
 - 5) the individual is physically and mentally competent to perform the work.
- f) Individuals participating in Earnfare shall not displace or substitute for regular, full-time or part-time employees, regardless of whether the employee is currently working, on a leave of absence, or in a position or similar position where a layoff has taken place or the employer has terminated the employment of any regular employee or otherwise reduced its work force with the effect of filling the vacancy so created with an individual subsidized under this program, or is or has been involved in a labor dispute between a labor organization and the sponsor.

g) Entry into the Component

- 1) Individuals shall be referred to suitable Earnfare slots with local governmental units, not-for-profit community based and local organizations, other public agencies, including State agencies, and with private employers.

- 2) To the extent appropriate slots are available, individuals will be referred to suitable Earnfare activities based on an assessment of the individual's age, literacy, education, educational achievement, job training, work experience, and recent institutionalization, whenever these factors are known and are relevant to the individual's success in carrying out the assigned activities and in ultimately obtaining employment. The Department or the participating local governmental unit shall discuss with the individual available Earnfare assignments, together with any restrictions and qualifications the Earnfare employers have specified for the assignments. The individual's personal preferences for available Earnfare assignments and the individual's employment goals shall be ascertained and considered in making the Earnfare referral.

- 3) The Department, comprehensive providers and local governmental units shall maintain up-to-date public listings by area or Earnfare employers and current information regarding openings in those projects. These listings and the information shall be available to the public, in writing or by phone, during regular business hours.

h) Payments

- 1) Individuals participating in Earnfare shall engage in work equal to the amount of the food stamp benefits divided by the federal minimum wage and subsequently shall receive payment for each additional hour of performance in Earnfare activity, up to a maximum of \$231.00 per month. An individual is considered to have participated in Earnfare in any month he or she ~~he/she~~ earns a payment. Individuals will be assigned hours of Earnfare based upon their initial food stamp authorization amount. An individual living in a multi-person food stamp household shall be

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deemed to be receiving a per capita share of the household's food stamp allotment, for purposes of calculating the Earnfare hours. During an individual's Earnfare participation the Department or the local governmental unit shall alter the Earnfare hours each time the individual's monthly food stamp benefit changes by at least \$20.00, effective the same month as the change in the food stamp benefit. Individuals and contractors will be notified by the Department or the local governmental unit of the number of hours of work to be performed by an individual in Earnfare.

- 2) Individuals remain financially eligible for Earnfare so long as they receive food stamps.
- 3) The Department may pay participants directly or may contract for the Earnfare employer to pay the individual. Payments shall be made no less frequently than monthly. Individuals shall be paid only for the hours they have actually worked in excess of the food stamp hours of work obligation.
- 4) Individuals shall be credited with hours of work that the Earnfare employer certifies them to have completed, according to criteria set forth in the contract with the Illinois Department, comprehensive providers or the local governmental unit. The Department, comprehensive providers or the local governmental unit staff shall attempt to resolve disputes between the Earnfare employer and the individual when there is disagreement over the number of hours worked. If the dispute cannot be resolved, the individual may utilize the Illinois Department's appeal process.
- 5) The Illinois Department or the provider shall, in advance, provide individuals participating in Earnfare who need transportation with the cost of transportation in getting to and from the Earnfare site. Individuals obtaining unsubsidized employment while participating in Earnfare may be eligible for initial employment expenses as stated in Section 121.188.

i) Participation Requirements

- 1) Individuals may volunteer to participate in Earnfare and participation shall be limited to only six months out of any 12 consecutive month period. Individuals participating in Earnfare shall engage in work equal to the amount of the food stamp benefits divided by the federal minimum wage and subsequently shall earn minimum wage assistance for each additional hour of work up to a maximum of \$231.00 per month. Individuals participating in Earnfare first work the number of hours equal to food stamp benefits and subsequently earn financial assistance benefits.

- 2) Individuals are required to report as scheduled and on time to their Earnfare employer when notified of a referral. When they cannot report to their Earnfare assignment or if they will be late, they are to immediately notify their Earnfare employer.

- 3) If the individual demonstrates an inability to sustain the work that has been assigned and the Earnfare assignment was appropriate to the individual's abilities, the Illinois

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Department shall re-assess the individual and if appropriate shall refer the person to apply for Transitional Assistance or Interim Assistance and federal SSI benefits.

- 4) An individual may be dismissed by the employer from an Earnfare assignment prior to its completion. The Department, comprehensive providers or local governmental unit shall return an individual dismissed by an employer to the client pool. An individual dismissed by an employer shall be treated as a new program entrant for the purpose of Earnfare assignments. A dismissal from an Earnfare assignment shall not cause a food stamp sanction.
- 5) During Earnfare assignment, individuals are required to accept bona fide offers of suitable employment pursuant to Section 121.162(c)(4).
- 6) During the Earnfare assignment participants are required to apply for suitable jobs for which the provider makes a referral.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.184 Sanctions

- a) An individual who fails to cooperate with the Food Stamp Employment and Training program without good cause and who fails to comply with the conciliation process shall be subject to Transitional Assistance sanction and/or food stamp disqualification. Individuals who volunteer to participate in Earnfare are not subject to food stamp disqualifications for non-participation in Earnfare.

- 1) An individual who fails to cooperate with the requirements of the Food Stamp Employment and Training program shall be ineligible for Transitional Assistance for two (2) months and/or shall be disqualified for food stamps for two (2) months. The two month ineligibility and/or food stamp disqualification shall be ended early if the individual actually complies with the appropriate requirement or if the individual becomes exempt.

- 2) Transitional Assistance sanctions and/or food stamp disqualifications shall be imposed against those individuals who refuse or fail to participate without good cause in the Food Stamp Employment and Training program. (See Section 121.186 for good cause.)

- b) Non-cooperation with the Food Stamp Employment and Training program includes one (1) instance of any of the following:

- 1) refusal/failure to respond to a job referral;
- 2) refusal/failure to accept a bona fide offer of suitable employment (see Section 121.162(c)(4));
- 3) discontinuance of suitable employment (including quitting a job after placement and before cancellation) without good cause (see Section 121.162(d)(1));
- 4) reduction of suitable employment (for example, hours of

- employment) without good cause (see Section 121.162(d)(1)); or
- 5) use of a supportive service payment (see Section 121.188) for something other than the supportive service for which it was provided.

- c) A Transitional Assistance sanction and/or food stamp disqualification will be imposed when an individual fails to comply, without good cause, with the following Food Stamp Employment and Training requirements on one (1) occasion, unless otherwise indicated:

- 1) An individual fails, without good cause, or refuses to respond to a written notice for an appointment. If an individual arrives anytime within thirty--(30) minutes after the start of the scheduled meeting, the individual will be considered present. If an individual has good cause (see Section 121.186) for being more than thirty--(30) minutes late, the tardiness will be excused. The Food Stamp Employment and Training worker will include the individual in a scheduled group or other meeting or re-schedule the individual for another meeting;
- 2) An individual refuses to accept child care, transportation, family counseling or other social service or employment and training services such as testing or employment counseling without good cause, thereby precluding or interrupting participation or progress in the employability plan;
- 3) An individual fails to cooperate in Job Search one (1) time without good cause (see Section 121.182(g)). Each missed session is considered an instance of non-cooperation. Failure of an individual to make the required twenty--(20) employer contacts in a thirty--(30) day period shall result in a Transitional Assistance sanction and/or a food stamp disqualification (see Sections 121.162(c)(2));
- 4) Individuals assigned to participate in an Education or a Training component activity must maintain a satisfactory level of attendance as established by the education or training facility. However, failure to attend training or education classes three (3) times in a thirty--(30) day period without good cause shall result in a Transitional Assistance sanction and/or food stamp disqualification (see Section 121.186); and
- 5) Failure of an individual to attend training without good cause as specified for the training component shall result in a sanction.
- d) A Transitional Assistance sanction and/or food stamp disqualification shall be imposed only on a nonexempt individual.
- e) No Transitional Assistance sanction or food stamp disqualification will be imposed until Food Stamp Employment and Training staff has sent the individual a written notice scheduling a conciliation meeting and the individual has not shown good cause for non-cooperation and has either failed to attend the meeting without good cause or failed to complete the conciliation process (see Section 121.190). The written notice shall explain the purpose of the appointment and the consequences for failure to attend or failure to show good cause and shall include a definition of good cause. Failure of the mandatory

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registrant to appear for the scheduled meeting is not considered an instance of non-cooperation.

- f) A Transitional Assistance sanction and/or food stamp disqualification shall be rescinded at any level of the Transitional Assistance sanction and/or food stamp disqualification process up through and until the final agency decision, including any appeal hearing, even if not previously mentioned, if the individual establishes good cause (see Section 121.186 for good cause criteria).

- g) The notice of change form issued for a Transitional Assistance sanction and/or food stamp disqualification shall include the following:

- 1) a description of the acts of non-cooperation with the Food Stamp Employment and Training program, including dates where applicable;
- 2) a statement that the individual's acts were without good cause (see Section 121.186 for good cause criteria) and if the individual provided a good cause reason it must state why the reason was rejected and that the individual failed to successfully complete the conciliation process; and
- 3) the following statement: "You will be sanctioned until (last day of sanction period) or until you comply with the appropriate program requirement or become exempt. In order for Transitional Assistance and Food Stamp Assistance to be restored at the end of the financial sanction and/or food stamp disqualification period with no further gap in assistance, you must file an application for Transitional Assistance and/or Food Stamp Assistance between (date) and (date). If you apply later than (date), there may be a further gap in assistance."

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.186 Good Cause for Failure to Cooperate

- a) If an individual has good cause for not complying with Food Stamp Employment and Training participation requirements, Transitional Assistance shall not be discontinued and/or the food stamp assistance unit shall not be disqualified. Examples of good cause include but are not limited to:

- 1) illness or incapacity;
- 2) court required appearance or temporary incarceration;
- 3) family crisis;
- 4) death in the family;
- 5) sudden and unexpected emergency;
- 6) breakdown in transportation arrangements or lack of reasonably available transportation;
- 7) inclement weather;
- 8) the job referral does not meet appropriate work or training criteria (see Section 121.166);

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- 9) lack of any supportive service or other resource as determined by the employability plan (see Section 121.166), even though the necessary service is not specifically provided under the Food Stamp Employment and Training program, to the extent the lack of the needed service presents a significant barrier to participation;

- 10) if an individual is engaged in employment and/or training that is consistent with the employment related goals of the program, if such employment and training is later approved by Food Stamp Employment and Training program staff (e.g. for example, an individual is unable to attend an Orientation meeting because he or she ~~he/she~~ is already attending GED classes);

- 11) failure to cooperate due to symptoms or conditions for which an individual has been referred to a rehabilitation treatment program;

- 12) failure of Department staff to correctly forward the information to the Food Stamp Employment and Training program staff;

- 13) failure of the individual to cooperate because of attendance at a test or a mandatory class or function at an educational program whether or not such a program is officially approved by the Food Stamp Employment and Training program. When Food Stamp Employment and Training workers know in advance of such tests and mandatory classes or functions, they shall schedule Food Stamp Employment and Training activities around them if possible;

- 14) failure of the individual due to the individual's illiteracy;
- 15) failure of the individual because it is determined that the individual should be in a different Food Stamp Employment and Training program component; or

- 16) non-receipt by an individual of a notice advising the individual of a participation requirement, if documented by the individual. Documentation can include, but is not limited to: a written statement from the post office or other informed individual; the notice not sent to an individual's last known address in Department records; return of the notice by the post office; other returned mail; and proof of previous mail theft problems. When determining whether the individual has demonstrated non-receipt, the Department shall take into consideration an individual's history of cooperation or non-cooperation. If the documented non-receipt of mail occurs frequently, the Department shall explore an alternative means of providing notices of participation requests to individuals.

- b) The Department will not require an individual to document good cause for non-cooperation unless:

- 1) the individual has failed to comply with work, training, rehabilitation, or advocacy requirements on at least one other occasion within a sixty-~~sixty~~+60 day period; or
- 2) evidence, independent of the explanation of good cause, casts doubt on the individual's explanation.

- c) An individual shall not be denied good cause solely on the basis that

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he or she failed to notify the Department of the good cause in advance of a participation requirement.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.188 Supportive Services

- a) Transitional Assistance recipients are eligible to receive supportive service payments in advance, except for orientation, to enable them to participate in the program. Individuals who are otherwise eligible for Transitional Assistance, but do not receive it because they are employable, are eligible to receive transportation payments in advance and initial employment expenses. Supportive service costs shall not include the cost of meals away from home.
- b) During the assessment, the supportive services needed by an individual which must be discussed and provided or arranged as needed include at least the following:
 - 1) transportation;
 - 2) employment-related medical services (for example, TB test);
 - 3) vocational rehabilitation;
 - 4) initial employment expenses;
 - 5) required books, fees, supplies;
 - 6) pre-employment and pre-training physical examinations that are needed but not otherwise provided; and
 - 7) clothing allowance to enable participants to report to their Earnfare job site.
- c) Food Stamp Employment and Training program participation will not be required if supportive services are needed for effective participation but unavailable from the department or some other reasonably available source. Food Stamp Employment and Training program participation will not be required in a component if the individual's monthly allowable supportive service expenses exceed the maximum amount allowed by Department policy. Individuals may be required to participate in another component or a less costly activity of the same component.

d) Eligible Services

- 1) Transportation
 - A) If required and necessary, expenses for transportation will be provided to enable individuals to attend Orientation meetings and conciliation meetings.
- 2) Transportation expenses are to be paid to permit participation in the Job Search, Basic Education, Job Training, Job Readiness, Work Experience, Grant Diversion and Earnfare components.
- 3) Transportation payments are made at the most economical rate. If the individual's own automobile is used, the established rate per mile (~~15~~ 15¢ per mile) will be approved, which includes all vehicle-related expenses.
- 4) Transportation expenses are to be paid to go to and from

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work until receipt of first full paycheck.

- E) Transportation expenses are to be paid to Earnfare participants who are not in the job search component for specific job interviews arranged by their Earnfare employer.
- 2) Job Search Expenses
 - A) Individuals participating in Job Search will receive an amount not to exceed \$20.00 a month to assist in the payment of job search related expenses.
 - B) An allowance of \$5.00 a month will be paid to individuals participating in the Work Experience and Job Readiness components to assist in the payment of job search related expenses.
- 3) Mandatory Fees. Mandatory fees, including application, registration, activities, laboratory, graduation and testing fees including, the fee for the GED test, are provided to individuals enrolled in approved education or training programs (see Sections 121.70 through 121.182). A maximum payment of \$300.00 per 12 month period can be provided. No payments are allowed for tuition.
- 4) Books and Supplies. Payment is allowed for books, supplies and equipment purchased in accordance with the facility's published list of required items for the particular program in which an individual is enrolled. A maximum payment of \$300.00 per 12 month period can be provided.
- 5) Physical Examinations. Payment is permitted for individuals to obtain required physical examinations if the costs are not otherwise provided by sources such as the employer or the training program.
- 6) Earnfare clothing allowance. Necessary clothing is provided to enable participants to report to their Earnfare job site. A maximum clothing allowance of \$100.00 per 12 month period can be provided.
- 7) Initial Employment Expenses
 - A) Payment may be provided for employment expenses incurred when requested within 30 calendar days from the date employment begins. These expenses are paid based on the individual's work days during a 30 calendar day period from the date employment begins. The total amount of all initial Employment Expenses provided shall not exceed \$400 in a 12 consecutive month period. Payment may be made to individuals employed at least 20 hours weekly on a job that is expected to last at least 30 calendar days, or employed less than 20 hours weekly on a job that is expected to last at least 30 calendar days and total hours of employment plus component activity equal at least 20 hours per week.
 - B) These expenses include:
 - i) Special clothing (maximum \$200);
 - ii) Required tools which are not provided by the employer (maximum \$200);

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- iii) Repairs of an automobile (maximum \$300);
 - iv) Auto license plate fees;
 - v) Auto liability insurance at the cheapest rate but not to exceed \$150 or three months coverage, whichever is less costly;
 - vi) Transportation expenses at the most reasonable and economical rate, whichever is less. If the mandatory registrant's own car is used, a gas allowance of \$3.00 daily or a rate of 15¢ per mile, whichever is less, shall be authorized;
 - vii) Child care;
 - viii) Physical examination prior to employment if required and not provided by the employer;
 - ix) Other required items related to a specific job (maximum \$300); and
 - x) Item(s) or service(s) purchased that will assist the individual in meeting Illinois Department of Children and Family Services' child care licensing requirements (maximum \$300.00). Item(s) and service(s) may include but are not limited to the purchase of fire extinguishers, smoke alarms, first aid kits and installation of a telephone.
- C) Initial employment expenses will not be authorized to purchase firearms, pay bail bonds or traffic tickets, or pay relocation expenses so an individual can accept employment elsewhere.
- D) Also not permitted as an initial employment expense are expenses required for the self-employment of the individual except when expenses will assist the individual in becoming an Illinois Department of Children and Family Services licensed child care provider.
- e) These allowances are exempt from consideration in determining the Transitional Assistance grant amount.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 121.190 Conciliation and Fair Hearings

- a) The Department shall establish a conciliation procedure to be used upon determining that an individual has refused or failed to comply with a Food Stamp Employment and Training program requirement. The conciliation process will be used to determine the ~~reasons~~ reason or reasons an individual did not comply with the Food Stamp Employment and Training program and provide the individual with an opportunity to comply prior to the imposition of a Transitional Assistance sanction and/or a food stamp disqualification. If required and necessary, expenses for transportation will be provided to enable individuals to attend conciliation meetings.

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- b) The conciliation period shall begin the day following the date of the Food Stamp Employment and Training program's discovery of an individual's refusal or failure to comply with program requirements and shall continue for a period not to exceed ~~thirty~~-30 calendar days. Within this conciliation period, an individual shall receive notice in writing of a meeting to ascertain the reason(s) for the refusal or failure and to determine whether good cause exists. If it is determined that good cause does not exist, the Food Stamp Employment and Training program shall inform the individual of the pertinent Food Stamp Employment and Training program requirements and the consequences of failing to comply. The individual shall be informed of the actions necessary for compliance and the date by which compliance must be achieved to avoid the initiation of Transitional Assistance sanction and/or food stamp disqualification procedures. The compliance date may not exceed the end of the conciliation period. To avoid Transitional Assistance sanction and/or food stamp disqualification, an individual must perform a verifiable act of compliance within the ~~thirty~~-30 day conciliation period. Verbal commitment by an individual is not sufficient, unless the individual is prevented from complying by circumstance beyond the individual's control, such as unavailability of a component. If it is apparent that the individual will not comply (for example, the individual refuses to comply and does not have good cause), the Food Stamp Employment and Training program may end the conciliation period early and proceed with Transitional Assistance sanction and food stamp disqualification procedures. The individual's refusal to comply shall be documented in the case record.
- c) If the individual does not comply during the conciliation period, the Food Stamp Employment and Training program shall initiate sanction action no later than the last day of the conciliation period. Transitional Assistance sanction action and/or food stamp disqualification may be cancelled if the Food Stamp Employment and Training program is able to verify that compliance was achieved by the end of the conciliation period.
- d) An individual will be provided with a written notice of sanction, which includes the particular act of refusal or failure to comply and the proposed period of Transitional Assistance sanction and/or food stamp disqualification. The notice shall also specify when the individual may reapply. Information shall also be included, on or with the notice of adverse action, that describes the action which can be taken to end or avoid the Transitional Assistance sanction and/or food stamp disqualification procedures. The individual has the right to request an appeal hearing through the Department's fair hearing process. An individual shall be allowed to examine the Food Stamp Employment and Training program case record at a reasonable time before the date of the appeal hearing, except for confidential information that the Food Stamp Employment and Training program determines should be protected from release. Confidential information not released to an individual may not be used by either party at the

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hearing.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

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1) Heading of the Part: Income Tax2) Code Citation: 86 Ill. Adm. Code 100

3) <u>Section Numbers:</u>	<u>Proposed Action:</u>
100.2100	Amendment
100.2101	New Section
100.2110	New Section

4) Statutory Authority: 35 ILCS 5/2015) A Complete Description of the Subjects and Issues Involved:

This rulemaking is a portion of a series of rulemakings designed to adopt rules on the various credits allowed taxpayers under the Illinois Income Tax Act. This rulemaking amends existing Section 100.2100 which at present sets forth the Department's rules on the Replacement Tax Investment Credit and the Investment Credit for Enterprise Zones. The Department decided that it would enhance the clarity of its rules if each rule was contained in a separate Section of Part 100 of the Illinois Administrative Code. Therefore, the Investment Credit for Enterprise Zones has been deleted from Section 100.2100 and will be found at Section 100.2110.

P.A. 88-141 amended the Replacement Tax Investment Credit effective January 1, 1994. The focus of the credit was amended. Prior to January 1, 1994, the cost of qualified property qualifies for the credit if that property is used exclusively in manufacturing, retailing, or coal or fluorite mining. P.A. 88-141 amended the credit to provide that effective January 1, 1994, taxpayers that are primarily engaged in manufacturing, retailing or coal or fluorite mining may take the credit for qualified property. The focus of the credit is now on whether the taxpayer is engaged primarily in manufacturing, retailing or coal or fluorite mining. Prior to January 1, 1994 a taxpayer involved in one of these endeavors had to show that the property acquired was used exclusively in manufacturing, retailing, or coal or fluorite mining. As a result of this statutory change, the Department has found it necessary to amend the definition of retailing for periods after the effective date of P.A. 88-141. Prior to P.A. 88-141, retailing included wholesaling. For periods after the effective date of P.A. 88-141, wholesaling is no longer included in the definition of retailing.

6) Will these proposed amendments replace any emergency amendment currently in effect? No.7) Do these rulemakings contain an automatic repeal date? No.8) Do these proposed amendments contain incorporations by reference? No.9) Are there any other proposed amendments pending on this Part? Yes.

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Section Numbers	Proposed Action	IL Register Citation
100.2470	Amendment	6/24/94, 18 Ill. Reg. 9377
100.3120	Amendment	9/23/94, 18 Ill. Reg. 14346
100.7010	Amendment	9/23/94, 18 Ill. Reg. 14346
100.2590	New Section	9/23/94, 18 Ill. Reg. 14346
100.7200	Amendment	10/7/94, 18 Ill. Reg. 14878
100.7300	Amendment	10/7/94, 18 Ill. Reg. 14878

10) Statement of Statewide Policy Objectives:

This rulemaking does not create a state mandate, neither does it modify any existing mandate.

11) Time, Place and Manner in which interested persons may comment on this proposed rulemaking:

Persons who wish to submit comments on this proposed rule may submit them in writing by no later than 45 days after publication of this notice to:

Keith Staats
Senior Counsel - Income Tax
Illinois Department of Revenue
Office of General Counsel
101 West Jefferson
Springfield, Illinois 62708
Phone: (217)782-6336

12) Initial Regulatory Flexibility Analysis:

A) Types of small businesses affected: Any small business that wishes to take advantage of one of these income tax credits.

B) Reporting, bookkeeping or other procedures required for compliance: No additional reporting or other procedures are required for compliance. The statutory change effected by P.A. reflected in the rulemaking should lessen bookkeeping and other requirements.

C) Types of professional skills necessary for compliance: Basic bookkeeping skills.

The full text of the Proposed Amendment(s) begins on the next page:

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NOTICE OF PROPOSED AMENDMENTS

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE
PART 100
INCOME TAX
SUBPART A: TAX IMPOSED

Section	
100.2000	Introduction
100.2050	Net Income (IITA Section 202)
Section	
100.2100	Replacement Tax Investment Credit Prior to January 1, 1994 (IITA 201(e))
100.2101	Replacement Tax Investment Credit (IITA 201(e))
100.2110	Investment Credit: Enterprise Zone (IITA 201(f))

SUBPART C: NET OPERATING LOSSES OF UNITARY BUSINESS GROUPS OCCURRING PRIOR TO DECEMBER 31, 1986

Section	
100.2200	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group (IITA Section 202) - Scope
100.2210	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Definitions
100.2220	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Current Net Operating Losses: Offsets Between Members

100.2230	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Carrybacks and Carryforwards
100.2240	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Effect of Combined Net Operating Loss in Computing Illinois Base Income
100.2250	Net Operating Losses Occurring Prior to December 31, 1986, of Unitary Business Groups: Treatment by Members of the Unitary Business Group: (IITA Section 202) - Deadline for Filing Claims Based on Net Operating Losses Carried Back From a Combined Apportionment Year

SUBPART D: ILLINOIS NET LOSS DEDUCTIONS OCCURRING ON OR AFTER DECEMBER 31, 1986

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Section
100.2300 Illinois Net Loss Deductions for Losses Occurring On or After December 31, 1986
100.2310 Computation of the Illinois Net Loss Deduction
100.2320 Determination of the Amount of Illinois Net Loss Carryovers
100.2330 Illinois Net Loss Carrybacks and Net Loss Carryovers
100.2340 Illinois Net Loss Deductions of Corporations That are Members of a Unitary Business Group: Separate Unitary Versus Combined Unitary Returns
100.2350 Illinois Net Loss Deductions of Corporations that are Members of a Unitary Business Group: Changes in Membership

SUBPART E: ADDITIONS TO AND SUBTRACTIONS FROM TAXABLE INCOME OF INDIVIDUALS, CORPORATIONS, TRUSTS AND ESTATES AND PARTNERSHIPS

Section
100.2470 Subtraction of Amounts Exempt from Taxation by Virtue of Illinois Law, the Illinois or U.S. Constitutions, or by Reason of U.S. Treaties or Statutes (IITA Sections 203(a)(2)(N), 203(b)(2)(J), 203(c)(2)(K) and 203(d)(2)(G))

SUBPART G: BASE INCOME OF TRUSTS AND ESTATES

Section
100.2680 Capital Gain Income of Estates and Trusts Paid to or Permanently Set Aside for Charity

SUBPART I: GENERAL RULES OF ALLOCATION AND APPORTIONMENT OF BASE INCOME

Section
100.3000 Terms Used in Article 3 (IITA Section 301)
100.3010 Business and Nonbusiness Income (IITA Section 301)
100.3020 Resident (IITA Section 301)

SUBPART J: COMPENSATION PAID TO NONRESIDENTS

Section
100.3100 Compensation (IITA Section 302)
100.3110 State (IITA Section 302)
100.3120 Allocation of Compensation Paid to Non-Residents (IITA Section 302)

SUBPART K: NON-BUSINESS INCOME OF PERSONS OTHER THAN RESIDENTS

Section
100.3200 Taxability in Other State (IITA Section 303)

100.3210
100.3220

Commercial Domicile (IITA Section 303)
Allocation of Certain Items of Nonbusiness Income by Persons Other than Residents (IITA Section 303)

SUBPART L: BUSINESS INCOME OF PERSONS OTHER THAN RESIDENTS

Section
100.3300
100.3310

Allocation and Apportionment of Base Income (IITA Section 304)
Business Income of Persons Other than Residents (IITA Section 304) - In General

100.3320
100.3330

Business Income of Persons Other Than Residents (IITA Section 304) - Apportionment
Business Income of Persons Other Than Residents (IITA Section 304) - Allocation

100.3340
100.3350
100.3360

Business Income of Persons Other Than Residents (IITA Section 304)
Property Factor (IITA Section 304)
Payroll Factor (IITA Section 304)

100.3370
100.3380
100.3390

Sales Factor (IITA Section 304)
Special Rules (IITA Section 304)
Petitions for Alternative Allocation or Apportionment (IITA Section 304(f))

100.3400

Allocation of Compensation Paid to Nonresidents (IITA Section 302)

SUBPART N: TIME AND PLACE FOR FILING RETURNS

Section
100.5000
100.5010
100.5020

Time for Filing Returns: Individuals (IITA Section 505)
Place for Filing Returns: All Taxpayers (IITA Section 505)
Extensions of Time for Filing Returns: All Taxpayers (IITA Section 505)

100.5030

Taxpayer's Notification to the Department of Certain Federal Changes Arising in Federal Consolidated Return Years, and Arising in Certain Loss Carryback Years (IITA Section 506)

SUBPART O: COMPOSITE RETURNS

Section
100.5100
100.5110
100.5120

Composite Returns: Eligibility
Composite Returns: Responsibilities of Authorized Agent
Composite Returns: Individual Liability

100.5130
100.5140
100.5150

Composite Returns: Required forms and computation of Income
Composite Returns: Estimated Payments
Composite Returns: Tax, Penalties and Interest

100.5160
100.5170

Composite Returns: Credit for Resident Individuals
Composite Returns: Definition of a "Lloyd's Plan of Operation"

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SUBPART P: COMBINED RETURNS

Section
100.5200 Election to File a Combined Return
100.5210 Procedure for Making the Election
100.5220 Designated Agent for the Members
100.5230 Combined Estimated Tax Payments
100.5240 Claims for Credit of Overpayments
100.5250 Liability for Combined Tax, Penalty and Interest
100.5260 Combined Amended Returns
100.5270 Computation of Combined Income and Tax
100.5280 Definitions and Miscellaneous Provisions Relating to Combined Returns

SUBPART Q: REQUIREMENT AND AMOUNT OF WITHHOLDING

Section
100.7000 Requirement of Withholding (IITA Section 701)
100.7010 Compensation Paid in this State (IITA Section 701)
100.7020 Transacting Business Within this State (IITA Section 701)
100.7030 Payments to Residents (IITA Section 701)
100.7040 Employer Registration (IITA Section 701)
100.7050 Computation of Amount Withheld (IITA Section 701)
100.7060 Additional Withholding (IITA Section 701)
100.7070 Voluntary Withholding (IITA Section 701)
100.7080 Correction of Underwithholding or Overwithholding (IITA Section 701)
100.7090 Reciprocal Agreement (IITA Section 701)
100.7095 Cross References

SUBPART R: AMOUNT EXEMPT FROM WITHHOLDING

Section
100.7100 Withholding Exemption (IITA Section 702)
100.7110 Withholding Exemption Certificate (IITA Section 702)
100.7120 Exempt Withholding Under Reciprocal Agreements (IITA Section 702)

SUBPART S: INFORMATION STATEMENT

Section
100.7200 Reports for Employee (IITA Section 703)

SUBPART T: EMPLOYER'S RETURN AND PAYMENT OF TAX WITHHELD

Section
100.7300 Returns of Income Withheld from Wages (IITA Section 704)

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100.7310 Quarterly Returns Filed on an Annual Basis (IITA Section 704)
100.7320 Time for Filing Returns (IITA Section 704)
100.7330 Payment of Tax Deducted and Withheld (IITA Section 704)
100.7340 Correction of Underwithholding or Overwithholding (IITA Section 704)

SUBPART U: COLLECTION AUTHORITY

Section
100.9000 General Income Tax Procedures (IITA Section 901)
100.9010 Collection Authority (IITA Section 901)

SUBPART V: NOTICE AND DEMAND

Section
100.9100 Notice and Demand (IITA Section 902)

SUBPART W: ASSESSMENT

Section
100.9200 Assessment (IITA Section 903)
100.9210 Waiver of Restrictions on Assessments (IITA Section 907)

SUBPART X: DEFICIENCIES AND OVERPAYMENTS

Section
100.9300 Deficiencies and Overpayments (IITA Section 904)
100.9310 Application of Tax Payments Within Unitary Business Groups (IITA Section 603)
100.9320 Limitations on Notices of Deficiency (IITA Section 905)
100.9330 Further Notices of Deficiency Restricted (IITA Section 906)

SUBPART Y: CREDITS AND REFUNDS

Section
100.9400 Credits and Refunds (IITA Section 909)
100.9410 Limitations on Claims for Refund (IITA Section 911)
100.9420 Recovery of Erroneous Refund (IITA Section 912)

SUBPART Z: INVESTIGATIONS AND HEARINGS

Section
100.9500 Access to Books and Records (IITA Section 913)

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100.9510 Taxpayer Representation and Practice Requirements
100.9520 Conduct of Investigations and Hearings

SUBPART AA: JUDICIAL REVIEW

Section
100.9600

Administrative Review Law (IITA Section 1201)

SUBPART BB: DEFINITIONS

Section
100.9700

Unitary Business Group Defined (IITA Section 1501)

SUBPART CC: LETTER RULING PROCEDURES

Section
100.9800

Letter Ruling Procedures

APPENDIX A Business Income Of Persons Other Than Residents
TABLE A Example of Unitary Business Apportionment
TABLE B Example of Unitary Business Apportionment for Groups Which Include Members Using Three-Factor and Single-Factor Formulas

AUTHORITY: Implementing the Illinois Income Tax Act [35 ILCS 5/101 et seq.] and authorized by Section 1401 of the Illinois Income Tax Act [35 ILCS 5/1401].

SOURCE: Filed July 14, 1971, effective July 24, 1971; amended at 2 Ill. Reg. 49 p. 84, effective November 29, 1978; amended at 5 Ill. Reg. 813, effective January 7, 1981; amended at 5 Ill. Reg. 4617, effective April 14, 1981; amended at 5 Ill. Reg. 4642, effective April 14, 1981; amended at 5 Ill. Reg. 5537, effective May 7, 1981; amended at 5 Ill. Reg. 5705, effective May 20, 1981; amended at 5 Ill. Reg. 5883, effective May 20, 1981; amended at 5 Ill. Reg. 6843, effective June 16, 1981; amended at 5 Ill. Reg. 13244, effective November 13, 1981; amended at 5 Ill. Reg. 13724, effective November 30, 1981; amended at 6 Ill. Reg. 579, effective December 29, 1981; amended at 6 Ill. Reg. 9701, effective July 26, 1982; amended at 7 Ill. Reg. 399, effective December 28, 1982; codified at 8 Ill. Reg. 19574; amended at 9 Ill. Reg. 16986, effective October 21, 1985; amended at 9 Ill. Reg. 685, effective December 31, 1985; amended at 10 Ill. Reg. 7913, effective April 28, 1986; amended at 10 Ill. Reg. 19512, effective November 3, 1986; amended at 10 Ill. Reg. 21941, effective December 15, 1986; amended at 11 Ill. Reg. 831, effective December 24, 1986; amended at 11 Ill. Reg. 2450, effective January 20, 1987; amended at 11 Ill. Reg. 12410, effective July 8, 1987; amended at 11 Ill. Reg. 17782, effective October 16, 1987; amended at 12 Ill. Reg. 4865, effective February 25, 1988; amended at 12 Ill. Reg. 6748, effective March 25, 1988; amended at 12 Ill. Reg.

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11766, effective July 1, 1988; amended at 12 Ill. Reg. 14307, effective August 29, 1988; amended at 13 Ill. Reg. 8917, effective May 30, 1989; amended at 13 Ill. Reg. 10952, effective June 26, 1989; amended at 14 Ill. Reg. 4558, effective March 8, 1990; amended at 14 Ill. Reg. 6810, effective April 19, 1990; amended at 14 Ill. Reg. 10082, effective June 7, 1990; amended at 14 Ill. Reg. 16012, effective September 17, 1990; emergency amendment at 17 Ill. Reg. 473, effective December 22, 1992, for a maximum of 150 days; amended at 17 Ill. Reg. 8869, effective June 2, 1993; amended at 17 Ill. Reg. 13776, effective August 9, 1993; recodified at 17 Ill. Reg. 14189; amended at 17 Ill. Reg. 19632, effective November 1, 1993; amended at 17 Ill. Reg. 19966, effective November 9, 1993; amended at 18 Ill. Reg. 1510, effective January 13, 1994; amended at 18 Ill. Reg. 2494, effective January 28, 1994; amended at 18 Ill. Reg. 7768, effective May 4, 1994; amended at 18 Ill. Reg. effective

SUBPART B: CREDITS

Section 100.2100 Replacement Tax Investment Credit Prior to January 1, 1994 (IITA 201(e))

- a) Scope of this section. Hereinafter, unless specifically provided otherwise the term "investment credit" shall include refers to both the credit against the Personal Property Tax Replacement Income Tax provided by IITA Section 201(g) (e) and the credit against the income tax provided by IITA Section 201(h).
- b) ~~Any person subject to the personal property tax~~ Replacement income tax is a taxpayer shall be allowed a credit equal to ~~against this tax in the amount of .5% of the adjusted basis of~~ qualified property placed in service in Illinois during the taxable year, provided such property is placed in service on or after July 1, 1984 June 30, 1984 and before January 1, 1990 IITA Section 201(e)(1).
- c) There shall be allowed an additional credit equal to ~~against the replacement tax of .5% of the adjusted basis of such qualified~~ property placed in service during the taxable year provided such property is placed in service in Illinois after July 1, 1986 June 30, 1986 is also allowed provided and the taxpayer's base employment within Illinois has increased by at least 1% or more over the preceding year as determined by the taxpayer's employment records filed with the Illinois Department of Employment Security. If in any year the increase growth in base employment over the preceding year is less than 1%, the additional credit shall be limited to that percentage times a fraction, the numerator of which is .5% and the denominator of which is 1%, but shall not exceed .5% as accordingly reduced IITA Section 201(e)(1). ~~Any person subject to the income tax imposed by IITA Section 201(a) and (b) is allowed a credit against this tax in the amount of .5% of the base employment qualified property placed in service in an enterprise zone during the taxable year, provided that such property is placed in service after June 30, 1983, but not before the enterprise zone~~

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certification--date-

1) Base employment. For purposes of calculating the additional investment credit, base employment in Illinois is defined as the average monthly total of individuals employed in Illinois by a taxpayer during the taxable year. To calculate base employment for a particular taxable year, the taxpayer need only total the number of individuals he employed in Illinois during each month of the taxable year as reported to the Illinois Department of Employment Security on Line 1 of Form UC-3/40 and divide this total by the number of months in the taxable year.

2) Example of the Additional Investment Credit Computation. During the calendar year 1991, Corporation A reported 500 employees each month on Line 1 of Form UC-3/40. Therefore, Corporation A's base employment in Illinois for 1991 was 500. $(500 \times 12)/12 = 500$. In 1992, Corporation A reported 500 employees for each of the first six months, and 505 employees for each of the remaining six months of the taxable year. Therefore, Corporation A's base employment for 1992 was 502.5. $((500 \times 6) + (505 \times 6))/12 = 502.5$ Corporation A's percentage of increase in 1992 base employment over 1991 base employment is .5%. This figure is computed by subtracting the 1991 base employment from the 1992 base employment and dividing the remainder by the 1991 base employment. $((502 = 500)/500 = .005 \text{ or } .5\%)$. Corporation A will be allowed an additional investment credit for 1992 of .25% (one-half the percentage of increase) times the adjusted basis of qualified property placed in service in Illinois during the taxable year and on or after July 1986.

d) The ~~119A-Section-201(f)~~ investment credit is not allowed to the extent it would decrease the taxpayer's replacement tax liability for the taxable year to less than zero, nor may any credit for qualified property be allowed for any year other than the year in which the property was placed in service in Illinois. ~~(A--carryforward-of--the-Section-201(f)-credit--is--allowed--in--limited--circumstances--if--a-taxpayer--fulfills--the--requirements--of--P.A.--94-165--prior-to--July-17--1996, the--119A--Section--201(f)--investment--credit--is--not--allowed--to--the--extent--it--would--decrease--the--taxpayer's--income--tax--liability--for--the--taxable--year--to--less--than--zero-~~

1) No carryback or carryforward of unused credit is allowed for tax years ending prior to December 31, 1985.

2) For tax years ending on or after December 31, 1987, and on or before December 31, 1988, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit years if the taxpayer:

A) makes investments which cause the creation of a minimum of 2,000 full-time equivalent jobs in Illinois.

B) is located in an enterprise zone established pursuant to the Illinois Enterprise Zone Act, and
C) is certified by the Department of Commerce and Community Affairs as complying with the requirements specified in subsections (A) and (B) above, by July 1, 1986 (ITA Section 203(e)(1)).

3) For tax years ending on or after December 31, 1988 1985, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, the earlier credit ~~accruing--first--in--time~~ shall be applied first.

e) Qualified property. In order to qualify for the investment credit, property must be tangible; depreciable pursuant to Internal Revenue Code Section 167, except that "3-year property" as defined in IRC Section 168(c)(2)(A) is not eligible; and acquired by purchase as defined in Internal Revenue Code Section 179(d). In addition to the above requirements, property must be used in Illinois, by the taxpayer, in manufacturing, retailing, coal mining or fluovite mining in order to qualify for the ITA Section 201(g) credit against the replacement tax. ~~to-qualify-for-the-119A-Section-201(f)-credit-against--the--income-tax-property-must--be--used--by--the-taxpayer--in--an-119A-Enterprise-Zone,--but--such--use--is--not--limited--to-manufacturing--retailing,--coal--mining--and--fluovite--mining-~~ Qualified property, whether for the ITA Section 201(f) or 201(h) credit, can be new or used; but cannot have been previously used in Illinois, in such a manner and by such a person as would qualify for the investment credit, or for the Section 201(f) Enterprise Zone Investment Credit provided by ITA Section 201(f) or 201(h), and includes buildings and structural components thereof.

1) Tangible property. Tangible property can consist of personalty or realty and includes, but is not limited to, buildings, component parts of buildings, machinery, equipment, and vehicles. Certain property, though tangible in nature, does not qualify as investment credit property because it is not depreciable.

2) Depreciable. In order to qualify for the investment credit, property must also be depreciable pursuant to Internal Revenue Code IRC Section 167. ~~Internal-Revenue-Code-IRC~~ Section 167 provides that depreciable property is property used in the taxpayer's trade or business or held for the production of income which is subject to wear and tear, exhaustion, or obsolescence.

A) Property which is depreciated under the Modified Accelerated Cost Recovery System (MACRS) as provided by Internal Revenue

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Code IRC Section 168, is considered depreciable pursuant to Internal Revenue Code IRC Section 167 for purposes of the investment credit. Property assigned to a MACRS class of less than 4 years does not qualify for the investment credit.

- B) Examples of tangible property which is not depreciable are land, inventories or stock in trade, natural resources, and coin or currency.
- C) The provisions of IRS Regulation Section 1.167(a)-4 shall govern in determining whether leasehold improvements are depreciable.
- D) IRC Section 179 allows taxpayers, under certain circumstances, to expense up to \$10,000 of equipment purchased in a single tax year. Based on this provision, if the total cost of the property was \$10,000 or less, the taxpayer has the option of expensing the cost all in one year as a depreciation expense. While the property does have a useful life of four or more years, since the election was made to completely expense the cost of the property in one year, the property has no federal depreciable basis and does not have a basis upon which to compute the Illinois investment tax credit. Property not fully expensed under Section 179 would qualify for the credit based on the cost of the depreciable property reduced by the Section 179 deduction.

- 3) Placed in service. For purposes of the Illinois investment credit "placed in service" has the same meaning as under IRC Section 46 of the Internal Revenue Code. Property will be considered to have been placed in service in the same taxable year in which it is taken into account in determining the federal investment tax credit. See IRS Regulation Section 1.46-3(d).

- A) Even though property is placed in service in the same taxable year in which it is taken into account in determining the Federal investment tax credit only property placed in service in Illinois after June 30, 1984 and before January 1, 1997 1999 can qualify for consideration in determining the ~~IRA~~ Section 2016(g) credit against the replacement tax. Similarly, ~~only~~ property placed in ~~service~~ after ~~June 30, 1983~~ and after the date of ~~certification~~ of ~~the enterprise zone~~ can qualify for the Section 2016(h) credit. Qualifying property shall be considered placed in service in Illinois for an enterprise zone on the date on which the property is placed in a condition or state of readiness and availability for a specifically assigned function. See IRS Reg. Section 1.46-3(d)(2).

- B) Property which is disposed of ~~moved out of~~ ~~Illinois~~ ~~moved out of~~ the enterprise zone in the case of the ~~IRA~~

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Section 2016(g) credit against the replacement tax or which ceases to qualify for any other reason during the same taxable year it was placed in service in Illinois or the enterprise zone will not be considered in computing the investment credit for the taxable year.

- 4) Adjusted basis. The basis of qualified property for purposes of the investment credit is the property's basis used to compute the depreciation deduction for federal income tax purposes.

- A) In computing the amount of investment credit available for a taxable year, the proper investment credit rate will be applied to the total basis of all qualified property placed in service in Illinois ~~or the enterprise zone~~ during the taxable year, provided the property continues to qualify on the last day of the taxable year.

- B) If the basis of property placed in service during a taxable year is increased or decreased during the same taxable year, the increased or decreased basis will be used to compute the investment credit for the taxable year.

- 5) Acquired by purchase. In order to qualify for the investment credit, the property must have been acquired by purchase as defined in Section 179(d) of the Internal Revenue Code. For purposes of determining whether property is acquired by purchase as defined by IRC Section 179(d), the family of an individual includes only his spouse, ancestors and lineal descendants. Also, for these purposes only, a controlled group has the same meaning as in IRC Section 1563(a), except stock ownership of only 50% or more is required. See Regulation Section 1.179-4 under the Internal Revenue Code. Property which the taxpayer constructs, reconstructs or erects itself is generally considered acquired by purchase. IRC Section 179 which defines purchase as any acquisition of property except:

- A) an acquisition from a person whose relationship to the acquiring person is such that a resulting loss would be disallowed under IRC Sections Section 267 or 707(b) or the Internal Revenue Code;

- B) an acquisition by one component member of a controlled group from another component member of the group; an acquisition of property, if the basis of the property in the hands of the person acquiring it is determined in whole or in part by its adjusted basis in the hands of the person from whom the property was acquired; or

- C) an acquisition of property, the basis of which is determined under IRC Section 1014(a) of the Internal Revenue Code. IRC Section 1014(a) covers property acquired from a decedent. Property acquired by bequest or devise is not acquired by purchase. For purposes of determining whether property is acquired by purchase, ~~the purchase is defined by Internal Revenue Code Section 1014, the family of an individual includes only his spouse, ancestors and lineal~~

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descendants---Also--for--these--purposes--only--a--controlled group--has--the--same--meaning--as--in--Section--1563(a)--of--the Internal--Revenue--Code--except--stock--ownership--of--only--50% or--more--is--required---See--Regulation--Section--1.179-3(f) under--the--Internal--Revenue--Code--Property--which--the taxpayer--constructs--reconstructs--or--erects--itself--is generally--considered--acquired--by--purchase.

6) Used in Illinois. Mobile property such as vehicles must be used predominantly in Illinois, or in the enterprise zone for purposes of the Section 2014(f) credit, removal of such property from Illinois or the enterprise zone for a temporary and transitory purpose will not disqualify the property so long as it continues to be used predominantly in the Illinois enterprise zone operation of the taxpayer. For purposes of this Section, mobile property is considered to be predominantly used in Illinois for an enterprise zone if usage in Illinois for the enterprise zone exceeds usage outside of Illinois for the enterprise zone. Example. A retailer sometimes uses its trucks based in Illinois to deliver goods both in Illinois and to out-of-State buyers. Such temporary absence of its trucks from Illinois does not disqualify them.

7) Manufacturing, retailing, coal or fluorite mining. In general, in order to qualify for the IITA Section 201(g) investment credit against the replacement tax, property must be used in Illinois by the taxpayer exclusively in manufacturing operations, retailing, coal mining, or fluorite mining. See subsection (d) of this regulation for the method of apportioning the cost of a building or structural component thereof when a portion of such building or structural component is used in a non-qualifying operation. A lessor of otherwise qualifying property, which property is used by the lessee in manufacturing, retailing, or coal or fluorite mining operations, would not qualify for the Section 201(g) credit because the property is not used "by the taxpayer".

8) Manufacturing operations. "Manufacturing operations" is defined in IITA Section 201(g)(3) as the material staging and production of tangible personal property by procedures commonly regarded as manufacturing, processing, fabrication or assembling which changes some existing material into new shapes, new qualities, or new combinations. It is not necessary that such procedures result in a finished consumer product, however, such procedures must change some existing material into new shapes, new qualities or new combinations. Procedures commonly regarded as manufacturing, processing, fabrication or assembling are those so regarded by the general public. The use of otherwise qualifying property in any industrial, commercial or business activity which may be distinguished from manufacturing, processing, fabrication or assembling will not

be considered a manufacturing operation for purposes of the Section 201(g) credit. For example, a building constructed to house the administrative services division of a manufacturing company would not be used for manufacturing operations and would not qualify for the Section 201(g) credit. By way of further example, otherwise qualifying property used in the following operations will not qualify for the Section 201(g) investment credit because the activities described are generally not considered manufacturing operations:

A) Agricultural activities such as cultivating the soil; raising or harvesting crops; the production of seed or seedlings; and the development of hybrid seeds, plants, or shoots are not manufacturing operations. The raising or breeding of livestock, poultry, fish or any other animals, as well as commercial fishing or beekeeping is not manufacturing.

B) Manufacturing operations do not include mining; quarrying; logging; drilling for oil, gas or water; or any other operations which result in the extraction or procurement of a natural resource. However, the refining or processing of such natural resources into a product of a different form or a product which has different qualities is manufacturing.

C) Persons engaged in the construction, reconstruction, alteration, remodeling, or improvement of real estate are not considered engaged in manufacturing operations;

D) Manufacturing operations do not include research and development of new products or production techniques;

E) Manufacturing operations do not include the use of machinery or equipment in managerial or other non-production, non-operational activities including disposal of waste, scrap or residue, inventory control, production scheduling, work routing, purchasing, receiving, accounting, fiscal management, general communications, plant security, or personnel recruitment, selection or training.

9) Retailing. Retailing is defined as the sale of tangible personal property or services rendered in conjunction with the sale of tangible consumer goods or commodities (IITA Section 203(e)(3)). It is not required that such tangible personal property be finished consumer goods, or that the property be sold to its ultimate consumer. For example, sales of tangible personal property for resale are included in the definition of retailing. Also included in the definition of retailing for these purposes are any services rendered in conjunction with the sale of tangible consumer goods or commodities such as uncrating, cleaning, assembling, delivery or installation, provided such services are in conjunction with a specific sale. For example, a delivery truck would qualify

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for the Section 201(g) credit as it is used in conjunction with specific sales but a company jet used by the president of the company for general or personal purposes would not. Similarly, equipment used by the payroll division of a company would not be used in a retailing operation or in a service rendered in conjunction with the sale of tangible consumer goods. The following activities are not considered retailing operations:

- A) The construction, reconstruction, alteration, remodeling, or improvement of real estate;
- B) The operation of a hotel or motel or other institution providing only lodging facilities;
- C) Other service professions which do not involve the transfer of tangible personal property other than as an incident to the service performed. For guidance in distinguishing service professions from retailing professions, the Department will rely on rules promulgated under the Service Occupation Tax Act at 86 Ill. Adm. Code 140.101 et seq.;
- D) Farming operations related to crop and livestock production do not constitute retailing. However, the marketing of such products would constitute retailing operation and otherwise qualifying property used in marketing farm produce would qualify for the Section 201(h) credit.
- 10) Mining of coal or fluorite. Mining has the same meaning as in Section 613(c) of the Internal Revenue Code, but shall be limited to the mining of coal and fluorite (ITA Section 203(e)(3)). Mining as defined in IRC Section 613(c) includes not only extraction, but also treatment processes such as cleaning, breaking, sorting, sizing, dust allaying, and loading for shipment.
- 11) New or used. Qualifying property can be new or used; however, used property does not qualify if it was previously used in Illinois in such a manner and by such a person as would qualify for the Illinois investment credit.

A) Example: Corporation A purchases a used pick-up truck, for use in its manufacturing business in Illinois, from an Illinois resident who used the truck for personal purposes in Illinois. If the truck meets all the other requirements for the investment credit it will not be disqualified, merely, because it was previously used in Illinois for a purpose which did not qualify for the credit. However, had Corporation A purchased the used truck from an Illinois taxpayer in whose hands the truck qualified for the investment credit, the truck would not be qualified property to Corporation A, even though the party from whom the truck was acquired had never received an investment credit for it.

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- B) Property which would otherwise qualify for the credit will not be disqualified because it was previously used in such a manner and by such a person as would have qualified for the investment credit provided by ITA Section 201(g) or 201(h) before the time such credit sections came into effect. Example: In August of 1983, Corporation A purchased a drill press for use in its manufacturing operation in an Illinois Enterprise Zone from Corporation B. Corporation B originally placed the drill press into service in its Illinois manufacturing operation in January of 1980, before the investment credit ITA Section 201(g) or 201(h) came into effect. Even though Corporation B would have qualified for the Illinois investment credit had there been a credit in 1980, this will not disqualify Corporation A from claiming a credit for this property under ITA Section 201(h) in 1983, provided the property is otherwise qualified. However, should Corporation A sell the property to Corporation C for use in its Illinois manufacturing operation, the property would not qualify for either the ITA Section 201(g) or 201(h) investment credit, even though it would otherwise qualify. Because the property was used in such a manner and by such a person as would have qualified for the investment credit under Section 201(g) or 201(h) at a time when at least one of the credits was in effect. The fact that the Section 201(g) credit was not yet effective when Corporation A placed the property in service will not cause the property to qualify for the Section 201(g) or 201(h) credit in the hands of Corporation C because ITA Section 201(g)(e) specifically provides that the property is disqualified if it previously qualified under either ITA Section 201(g)(e) or 201(h)(f).

(d) Apportioning cost when a building is used for both qualifying and non-qualifying operations. To qualify for the Section 201(h) credit, property must be used exclusively in one of the qualified operations, such as manufacturing, but the taxpayer need not be exclusively engaged in such operations. Therefore, situations may arise where a building or structure is used to house both qualifying and non-qualifying operations. In such cases, the portion of the cost associated with that part of the building used exclusively in manufacturing operations would qualify for the credit, but not that part of the building, or any part of a separate building, used for non-qualifying operations. The cost of the building can be apportioned by multiplying the cost of the building by a fraction, the numerator of which is total square footage devoted to qualifying operations and the denominator of which is total square footage.

e) Additional investment credit. ITA Section 201(f) provides an additional credit against the replacement tax of 5% of the basis of

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qualified property placed in service during the taxable year, but after June 30, 1986, provided the taxpayer's base employment in Illinois for the taxable year has increased by at least 18 over the preceding taxable year. If the growth in the taxpayer's base employment in Illinois is less than 18, the additional credit will be limited to one-half of the percentage of increase in base employment.

4) Base employment. For purposes of calculating the additional investment credit, base employment in Illinois is defined as the average monthly total of individuals employed in Illinois by a taxpayer during the taxable year, to calculate base employment for a particular taxable year, the taxpayer need only total the number of individuals he employed in Illinois during each month of the taxable year as reported to the Illinois Department of Employment Security on line 1 of Form UC-349, and divide this total by the number of months in the taxable year.

2) Example of the Additional Investment Credit Computation. During the calendar year 1985, Corporation A reported 500 employees each month on line 1 of Form UC-349. Therefore, Corporation A's base employment in Illinois for 1985 was 500. (500 x 12 = 6,000). In 1986, Corporation A reported 500 employees for each of the first six months, and 505 employees for each of the remaining six months of the taxable year. Therefore, Corporation A's base employment for 1986 was 502.5. (500 x 6 + 505 x 6 = 6,030). Corporation A's percentage of increase in 1986 base employment over 1985 base employment is 5% (502.5 - 500 = 2.5; 2.5 / 500 = .05). This figure is computed by subtracting the 1985 base employment from the 1986 base employment and dividing the remainder by the 1985 base employment. (502.5 - 500 = 2.5; 2.5 / 500 = .05 or 5%). Corporation A will be allowed an additional investment credit for 1986 of 25% (one-half of the percentage of increase) times the adjusted basis of qualified property placed in service in Illinois during the taxable year and on or after July 17, 1986. Recapture. If within 48 months after being placed in service, any property ceases to be qualified property in the hands of the taxpayer or the situs of any qualified property is moved outside of Illinois, or outside of the enterprise zone, for other than a temporary or transitory purpose, then the personal property tax replacement income or the income tax (whichever was reduced by the credit) for the taxable year in which such event occurred will be increased.

1) Any property disposed of by the taxpayer within 48 months of being placed in service ceases to qualify. Also, any property converted to personal use ceases to qualify. In the case of an iffa Section 201(g) investment credit, any property used in other than manufacturing, retailing, coal mining or fluorite mining ceases to qualify.

2) A taxpayer disposes of property when he sells the property,

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exchanges or trades in worn-out property for new property, abandons the property or retires it from use. Property destroyed by casualty, stolen, or transferred as a gift is treated as having been disposed of. Property which is mortgaged or used as security for a loan does not cease to qualify provided the taxpayer continues to use the property in its business within Illinois, or within an enterprise zone in the case of a Section 201(f) investment credit. Property transferred to a trustee in bankruptcy who does not continue the taxpayer's business in order to liquidate the assets and make distributions to the creditors is considered disposed of in the year the property is transferred to the trustee. A transfer of property by foreclosure is treated as a disposition.

3) The reduction of the basis of qualified property resulting from the redetermination of the purchase price is a disposition of qualified property to the extent of such reduction in the taxable year the reduction takes place. This occurs, for example, when property is purchased and placed in service in one year, and in a later year the taxpayer receives a refund of part of the original purchase price. See Regulation Section 1.47-2(c) under the Internal Revenue Code.

4) In order to determine the amount by which the personal property tax replacement income tax or the income tax must be increased in the taxable year in which the property ceased to qualify, the taxpayer must recompute the investment credit for the taxable year in which the property was placed in service by eliminating from his calculations any such property. This recomputed investment credit is subtracted from the amount of credit actually used in the year in which the disqualified property was placed in service. The difference between the recomputed credit and the credit actually used is added to the personal property tax replacement income tax or the income tax for the year in which the property ceased to qualify or was moved outside of Illinois. If the recomputed credit is greater than the credit actually used in the year the property was placed in service, no addition to the current taxable year's personal property tax replacement income tax or income tax is required.

EXAMPLE: In 1985, Corporation A places qualifying property with a basis of \$55,000.00 into service in an enterprise zone located in Illinois and computes a Section 201(g) investment credit for the year of \$275.00 (\$55,000.00 x .5%) and a Section 201(h) investment credit of \$275.00 (\$55,000.00 x .5%). Corporation A's 1985 personal property tax replacement income tax is \$260.00 and its income tax liability for the year is \$420.00. After application of the Section 201(f) investment credit and the Section 201(g) investment credit, Corporation A

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has no remaining replacement tax liability and its remaining income tax liability is \$145.00. In the following year, Corporation A moved a qualifying asset having a basis in 1985 of \$5,000.00 from the enterprise zone to another location in Illinois and is therefore required to recapture a portion of the Section 201(b) investment credit applied against its 1985 income tax liability. The Section 201(b) investment credit applied against its replacement tax would be unaffected because the property was not moved outside of Illinois and thus continues to qualify for this credit. In order to determine its additional income tax for 1986, Corporation A must recompute its 1985 Section 201(b) investment credit by eliminating the disqualified property (\$5,000.00 - \$5,000.00 x .5% = \$250.00). This recomputed credit is subtracted from the investment credit actually used in 1985 against the income tax (\$260.00 - \$250.00 = \$10.00) and the difference is added to Corporation A's 1986 income tax after application of the 1986 investment credit.

(Source: Amended at 18 Ill. Reg. _____, effective _____)

Section 100.2101 Replacement Tax Investment Credit (IITA 201(e))

- a) A taxpayer shall be allowed a credit against the Personal Property Replacement Income Tax for investment in qualified property ("the investment credit"). The qualified property must be used in Illinois by a taxpayer who is primarily engaged in manufacturing, retailing, coal mining or fluoroite mining.
- b) A taxpayer shall be allowed a credit equal to .5% of the basis of qualified property placed in service during the taxable year, provided such property is placed in service on or after July 1, 1984 and before January 1, 1997 (IITA Section 201(e)(1)).
- c) There shall be allowed an additional credit equal to .5% of the basis of qualified property placed in service during the taxable year, provided such property is placed in service on or after July 1, 1986, and the taxpayer's base employment in Illinois has increased by at least 1% over the preceding year. If, in any year, the increase in base employment within Illinois over the preceding year is less than 1%, the additional credit shall be limited to that percentage times a fraction, the numerator of which is .5% and denominator of which is 1%, but shall not exceed .5% (IITA Section 201(e)(1)).

1) Base employment. For purposes of calculating the additional investment credit, base employment in Illinois is defined as the average monthly total of individuals employed in Illinois by a taxpayer during the taxable year. To calculate base employment for a particular taxable year, the taxpayer need only total the number of individuals he employed in Illinois during each month of the taxable year as reported to

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the Illinois Department of Employment Security on Line 1 of Form UC-3/40 and divide this total by the number of months in the taxable year.

- 2) Example of the Additional Investment Credit Computation. During the calendar year 1994, Corporation A reported 500 employees each month on Line 1 of Form UC-3/40. Therefore, Corporation A's base employment in Illinois for 1994 was 500. ((500 x 12) divided by 12 = 500). In 1995, Corporation A reported 500 employees for each of the first six months, and 505 employees for each of the remaining six months of the taxable year. Therefore, Corporation A's base employment for 1995 was 502.5. ((500 x 6) + (505 x 6) divided by 12 = 502.5). Corporation A's percentage of increase in 1995 base employment over 1994 base employment is .5%. This figure is computed by subtracting the 1994 base employment from the 1995 base employment and dividing the remainder by the 1994 base employment. ((502.5 - 500) divided by 500 = .005 or .5%). Corporation A will be allowed an additional investment credit for 1995 of .25% (one-half of the percentage of increase) times the adjusted basis of qualified property placed in service in Illinois during the taxable year and on or after July 1, 1986.

d) The investment credit is not allowed to the extent it would decrease the taxpayer's replacement tax liability for the taxable year to less than zero, nor may any credit for qualified property be allowed for any year other than the year in which the property was placed in service in Illinois. No carryback or carryforward of unused credit is allowed for tax years ending prior to December 31, 1985. For tax years ending after December 31, 1988, the credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, whether it exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The credit shall be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, earlier credit shall be applied first.

e) Qualified property. In order to qualify for the investment credit, property must be tangible depreciable pursuant to Internal Revenue Code Section 167, except that "3-year property" as defined in IRC Section 168(c)(2)(A) is not eligible and acquired by purchase as defined in Internal Revenue Code Section 179(d). In addition to the above requirements, property must be used in Illinois, by the taxpayer, in manufacturing, retailing, coal mining or fluoroite mining in order to qualify for the IITA Section 201(g) credit against the replacement tax. Qualified property can be new or used, but cannot have been previously used in Illinois, in such a manner and by such a person as would qualify for the

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investment credit, or for the Section 201(f) Enterprise Zone Investment Credit, and includes buildings and structural components thereof.

1) Tangible property. Tangible property can consist of personalty or realty and includes, but is not limited to, buildings, component parts of buildings, machinery, equipment, and vehicles. Certain property, though tangible in nature, does not qualify as investment credit property because it is not depreciable.

2) Depreciable. In order to qualify for the investment credit, property must also be depreciable pursuant to IRC Section 167. IRC Section 167 provides that depreciable property is property used in the taxpayer's trade or business or held for the production of income which is subject to wear and tear, exhaustion, or obsolescence.

A) Property which is depreciated under the Modified Accelerated Cost Recovery System (MACRS) as provided by IRC Section 168, is considered depreciable pursuant to IRC Section 167 for purposes of the investment credit.

Property assigned to a MACRS class of less than 4 years does not qualify for the investment credit.

B) Examples of tangible property which is not depreciable are land, inventories or stock in trade, natural resources, and coin or currency.

C) The provisions of IRS Regulation Section 1.167(a)-4 shall govern in determining whether leasehold improvements are depreciable.

D) IRC Section 179 allows taxpayers, under certain circumstances, to expense up to \$10,000 of equipment purchased in a single tax year. Based on this provision, if the total cost of the property was \$10,000 or less, the taxpayer has the option of expensing the cost all in one year as a depreciation expense. While the property does have a useful life of four or more years, since the election was made to completely expense the cost of the property in one year, the property has no federal depreciable basis and does not have a basis upon which to compute the Illinois investment tax credit. Property not fully expensed under Section 179 would qualify for the credit based on the cost of the depreciable property reduced by the Section 179 deduction.

3) Placed in service. For purposes of the Illinois investment credit "placed in service" has the same meaning as under IRC Section 46. Property will be considered to have been placed in service in the same taxable year in which it is taken into account in determining the federal investment tax credit. See IRS Regulation Section 1.46-3(d).

A) Even though property is placed in service in the same

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taxable year in which it is taken into account in determining the Federal investment tax credit only property placed in service in Illinois after June 30, 1984 and before January 1, 1997 can qualify for consideration in determining the credit against the replacement tax. Qualifying property shall be considered placed in service in Illinois on the date on which the property is placed in a condition or state of readiness and availability for a specifically assigned function. See IRS Reg. Section 1.46-3(d)(2).

B) Property which is disposed of, moved out of Illinois or which ceases to qualify for any other reason during the same taxable year it was placed in service in Illinois will not be considered in computing the investment credit for the taxable year.

4) Adjusted basis. The basis of qualified property for purposes of the investment credit is the property's basis used to compute the depreciation deduction for federal income tax purposes.

A) In computing the amount of investment credit available for a taxable year, the proper investment credit rate will be applied to the total basis of all qualified property placed in service in Illinois during the taxable year, provided the property continues to qualify on the last day of the taxable year.

B) If the basis of property placed in service during a taxable year is increased or decreased during the same taxable year, the increased or decreased basis will be used to compute the investment credit for the taxable year.

5) Acquired by purchase. In order to qualify for the investment credit, the property must have been acquired by purchase as defined in IRC Section 179(d). For purposes of determining whether property is acquired by purchase as defined by IRC Section 179(d), the family of an individual includes only his spouse, ancestors and lineal descendants. Also, for these purposes only, a controlled group has the same meaning as in IRC Section 1563(a), except stock ownership of only 50% or more is required. See Regulation Section 1.179-4 under the Internal Revenue Code. Property which the taxpayer constructs, reconstructs or erects itself is generally considered acquired by purchase. IRC Section 179 defines purchase as any acquisition of property except:

A) an acquisition from a person whose relationship to the acquiring person is such that a resulting loss would be disallowed under IRC Sections 267 or 707(b);

B) an acquisition by one component member of a controlled group from another component member of the group; an acquisition of property, if the basis of the property in

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the hands of the person acquiring it is determined in whole or in part by its adjusted basis in the hands of the person from whom the property was acquired; or

C) an acquisition of property, the basis of which is determined under IRC Section 1014(a). IRC Section 1014(a) covers property acquired from a decedent. Property acquired by bequest or devise is not acquired by purchase.

6) Used in Illinois. Mobile property such as vehicles must be used predominantly in Illinois. Removal of such property from Illinois for a temporary and transitory purpose will not disqualify the property so long as it continues to be used predominantly in the Illinois operation of the taxpayer. For purposes of this Section, mobile property is considered to be predominantly used in Illinois if usage in Illinois exceeds usage outside of Illinois. Example: A retailer sometimes uses its trucks based in Illinois to deliver goods both in Illinois and to out-of-State buyers. Such temporary absence of its trucks from Illinois does not disqualify them.

7) A lessor of otherwise qualifying property, which property is used by the lessee in manufacturing, retailing, or coal or fluoroite mining operations, would not qualify for the credit because the property is not used "by the taxpayer".

8) "Manufacturing" is defined in IITA Section 201(e)(3) as the material staging and production of tangible personal property by procedures commonly regarded as manufacturing, processing, fabrication or assembling which changes some existing material into new shapes, new qualities, or new combinations. It is not necessary that such procedures result in a finished consumer product. Procedures commonly regarded as manufacturing, processing, fabrication or assembling are those so regarded by the general public. If a taxpayer primarily engages in the following operations, the taxpayer will not qualify for the investment credit on the basis of engaging primarily in manufacturing. The activities described are generally not considered manufacturing operations:

A) Agricultural activities such as cultivating the soil; raising or harvesting crops; the production of seed or seedlings; and the development of hybrid seeds, plants, or shoots are not manufacturing operations. The raising or breeding of livestock, poultry, fish or any other animals, as well as commercial fishing or beekeeping is not manufacturing.

B) Manufacturing operations do not include mining; quarrying; logging; drilling for oil, gas or water; or any other operations which result in the extraction or procurement of a natural resource. However, the refining

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or processing of such natural resources into a product of a different form or a product which has different qualities is manufacturing.

C) Persons engaged in the construction, reconstruction, alteration, remodeling, or improvement of real estate are not considered engaged in manufacturing operations.

D) Manufacturing operations do not include research and development of new products or production techniques.

E) Manufacturing operations do not include the use of machinery or equipment in managerial or other non-production, non-operational activities including disposal of waste, scrap or residue, inventory control, production scheduling, work routing, purchasing, receiving, accounting, fiscal management, general communications, plant security, or personnel recruitment, selection or training.

9) Retailing. Retailing is defined as the sale of tangible personal property or services rendered in conjunction with the sale of tangible consumer goods or commodities (IITA Section 203(e)(3)). It is required that such tangible personal property be finished consumer goods, and the property be sold to its ultimate consumer. For example, sales of tangible personal property for resale are not included in the definition of retailing. The following activities are not considered retailing operations:

A) The construction, reconstruction, alteration, remodeling, or improvement of real estate;

B) The operation of a hotel or motel or other institution providing only lodging facilities;

C) Other service professions which do not involve the transfer of tangible personal property other than as an incident to the service performed. For guidance in distinguishing service professions from retailing professions, the Department will rely on rules promulgated under the Service Occupation Tax Act at 86 Ill. Adm. Code 140;

D) Farming operations related to crop and livestock production do not constitute retailing. However, the marketing of such products would constitute a retailing operation.

10) Mining of coal or fluoroite. Mining has the same meaning as in Section 613(c) of the Internal Revenue Code, but shall be limited to the mining of coal and fluoroite (IITA Section 203(e)(3)). Mining as defined in IRC Section 613(c) includes not only extraction, but also treatment processes such as cleaning, breaking, sorting, sizing, dust allaying, and loading for shipment.

11) New or used. Qualifying property can be new or used; however, used property does not qualify if it was previously used in

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Illinois in such a manner and by such a person as would qualify for the Illinois investment credit.

A) Example: Corporation A purchases a used pick-up truck, for use in its manufacturing business in Illinois, from an Illinois resident who used the truck for personal purposes in Illinois. If the truck meets all the other requirements for the investment credit, it will not be disqualified merely because it was previously used in Illinois for a purpose which did not qualify for the credit. However, had Corporation A purchased the used truck from an Illinois taxpayer in whose hands the truck qualified for the investment credit, the truck would not be qualified property to Corporation A, even though the party from whom the truck was acquired had never received an investment credit for it.

B) Property which would otherwise qualify for the credit will not be disqualified because it was previously used in such a manner and by such a person as would have qualified for the investment credit before the time such credit came into effect. Example: In August of 1983, Corporation A purchased a drill press for use in its manufacturing operation in an Illinois Enterprise Zone from Corporation B. Corporation B originally placed the drill press into service in its Illinois manufacturing operation in January of 1980, before IITA Section 201(e) came into effect. Even though Corporation B would have qualified for the Illinois investment credit had there been a credit in 1980, this will not disqualify Corporation A from claiming a credit for this property, provided the property is otherwise qualified. However, should Corporation A sell the property to Corporation C for use in its Illinois manufacturing operation, the property would not qualify for the credit, even though it would otherwise qualify. Because the property was used in such a manner and by such a person as would have qualified for the investment credit under Section 201(g) or 201(h) at a time when at least one of the credits was in effect. The fact that the Section 201(e) credit was not yet effective when Corporation A placed the property in service will not cause the property to qualify for the Section 201(e) credit in the hands of Corporation C because IITA Section 201(e) specifically provides that the property is disqualified if it previously qualified under either IITA Section 201(e) or 201(f).

f) To qualify for the credit, property must be used in Illinois by a taxpayer who is primarily engaged in manufacturing, or in mining coal or fluoroite, or in retailing. It is not required that the property be

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used exclusively in manufacturing, mining of coal or fluoroite or in retailing. So long as the taxpayer is primarily, more than 50%, engaged in one of these operations, all qualified property is eligible for the credit, even if the property is not actually used in an exempt manufacturing, coal or fluoroite mining or retailing process. The taxpayer must engage primarily in one of the operations. In other words, a taxpayer that is engaged 30% of the time in retailing and 40% of the time in manufacturing will not qualify for the credit, because the taxpayer is not engaged primarily in one of the operations. In determining whether a taxpayer is primarily engaged in an activity the Department will look to the gross receipts of the taxpayer received in the ordinary course of business by that taxpayer. For example, if more than 50% of the taxpayer's gross receipts are from manufacturing, the taxpayer is primarily engaged in manufacturing, or if more than 50% of the gross receipts are from retailing, the taxpayer is primarily engaged in retailing. The taxpayer (and the Department) will look to the gross receipts received by the taxpayer in the ordinary course of business. Therefore, if, for example, the taxpayer suffers a casualty loss and that is compensated for by an insurance payment, the amount of money so received will not be deemed gross receipts received in the ordinary course of business, and disqualify the taxpayer from eligibility and perhaps result in the recapture of credits granted in prior years.

EXAMPLE 1: Corporation A manufactures CD ROM Units for personal computers, which are sold to others for resale. Corporation A also engages in the retail sale of canned computer software. Finally, Corporation A develops and sells custom computer software to various clients. Corporation A receives 20% of its gross receipts from the manufacturing of CD ROM Units, 40% of its gross receipts from retail sales of canned software, and 40% of its gross receipts from its custom computer software development and sale operations. Corporation A is eligible for the credit. Corporation A is engaged primarily in manufacturing and retailing, because the total of its manufacturing and retailing operations is 80% of its gross receipts. Therefore, the Corporation is eligible for the credit.

EXAMPLE 2: Corporation B operates a hotel. 80% of the gross receipts of Corporation B are from the renting of rooms, 5% of the gross receipts are from the operation of a gift shop in the hotel and the remaining 15% of the gross receipts are from the operation of a restaurant and lounge in the hotel. The renting of rooms is not retailing. Therefore, Corporation B is ineligible for the credit because it is not engaged primarily in retailing, even though it does, through the operation of the gift shop, restaurant and lounge, engage in some retailing activities.

Recapture. If, within 48 months after being placed in service, any property ceases to be qualified property in the hands of the taxpayer or the situs of any qualified property is moved outside of Illinois, or outside of the enterprise zone, for other than a temporary or transitory purpose, then the personal property tax replacement income

g)

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for the taxable year in which such event occurred will be increased (ITA Section 201(e)(7)). If, during the 48 month period, the taxpayer ceased to be primarily engaged in retailing, manufacturing, coal or fluorsite mining, the property ceases to be qualified property. Therefore, previously granted credits must be recaptured.

- 1) Any property disposed of by the taxpayer within 48 months of being placed in service ceases to qualify.
- 2) A taxpayer disposes of property when he sells the property, exchanges or trades in worn-out property for new property, abandons the property or retires it from use. Property destroyed by casualty, stolen, or transferred as a gift is treated as having been disposed of. Property which is mortgaged or used as security for a loan does not cease to qualify provided the taxpayer continues to use the property within Illinois. Property transferred to a trustee in bankruptcy is considered disposed of in the year the property is transferred to the trustee. A transfer of property by foreclosure is treated as a disposition. The reduction of the basis of qualified property resulting from the redetermination of the purchase price is a disposition of qualified property to the extent of such reduction in the taxable year the reduction takes place. This occurs, for example, when property is purchased and placed in service in one year, and in a later year the taxpayer receives a refund of part of the original purchase price. See Regulation Section 1.47-2(c) under the Internal Revenue Code.

- 4) In order to determine the amount by which the personal property tax replacement income tax must be increased in the taxable year in which the property ceased to qualify, was moved outside of Illinois or the enterprise zone, the taxpayer must recompute the investment credit for the taxable year in which the property was placed in service by eliminating from his calculations any such property. This recomputed investment credit is subtracted from the amount of credit actually used in the year in which the disqualified property was placed in service. The difference between the recomputed credit and the credit actually used is added to the personal property tax replacement income tax or the income tax for the year in which the property ceased to qualify or was moved outside of Illinois. If the recomputed credit is greater than the credit actually used in the year the property was placed in service, no addition to the current taxable year's personal property tax replacement income tax or income tax is required.

EXAMPLE: In 1985, Corporation A places qualifying property with a basis of \$55,000.00 into service in an enterprise zone located in Illinois and computes a Section 201(e) investment credit for the year of \$275.00 (\$55,000.00 x .5%) and a Section 201(b) investment credit of \$275.00 (\$55,000.00 x .5%). Corporation A's 1985 personal property tax replacement income tax is \$260.00 and its income tax liability for the year is \$420.00. After

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application of the credit, Corporation A has no remaining replacement tax liability and its remaining income tax liability is \$145.00. In the following year Corporation A moved a qualifying asset having a basis in 1985 of \$5,000.00 from Illinois and is therefore required to recapture a portion of the investment credit applied against its replacement tax. In order to determine its additional income tax for 1986, Corporation A must recompute its 1985 investment credit by eliminating the disqualified property (\$55,000.00 - \$5,000.00 x .5% = \$250.00). This recomputed credit is subtracted from the investment credit actually used in 1985 against the income tax (\$260.00 - \$250.00 = \$10.00) and the difference is added to Corporation A's 1986 income tax after application of the 1986 investment credit.

(Source: Added at 18 Ill. Reg. _____, effective _____.)

Section 100.2110 Investment Credit: Enterprise Zone (ITA 201(f))

- a) A taxpayer shall be allowed a credit against the tax imposed by ITA Sections 201(a) and (b) for investment in qualified property which is placed in service in an Enterprise Zone created pursuant to the Illinois Enterprise Zone Act [20 ILCS 655]. The credit is reported on Schedules 1299 A, C, or D, Recapture (see subsection (g) below) is computed on Schedule 4255.
- b) For partners and shareholders of Subchapter S corporations, there shall be allowed an enterprise zone investment credit to be determined in accordance with the determination of income and distributive share of income under Section 702 and 704 and Subchapter S of the Internal Revenue Code.

- c) The credit shall be .5% of the basis for such property.

- d) The credit shall be available only in the taxable year in which the property is placed in service in the Enterprise Zone and shall not be allowed to the extent that it would reduce a taxpayer's liability for the tax imposed by ITA Sections 201(a) and (b) below zero.

- 1) Qualifying property shall be considered placed in service in an Illinois Enterprise Zone on the date on which the property is placed in a condition or state of readiness and availability for a specifically assigned function.

- 2) Property that is disposed of, moved out of the Enterprise Zone, or which ceases to qualify for any other reason during the same taxable year it was placed in service in an Enterprise Zone will not be considered in computing the credit for the taxable year.

- 3) The credit shall be allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the original liability or the liability as later amended, such excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year.

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- 4) The credit shall be applied to the earliest year for which there is a liability.
- 5) If there is credit for more than one tax year that is available to offset a liability, the credit accruing first in time shall be applied first.
- e) The term "qualified property" means property which is:
- i) tangible, whether new or used. The terms "new or used" shall have their commonly ascribed meanings. Buildings and structural components of buildings may be qualified property. The term tangible property generally includes:
 - A) objects or things that are physically capable of being touched and seen and over which a person may assert rights of ownership.
 - B) personalty or realty which may consist of such items as buildings, component parts of buildings, machinery, equipment and vehicles.
 - C) items such as stock certificates, bonds, notes and the like are not tangible personal property. While the certificate or paper may be tangible, the item itself; the share of ownership of a corporation or the promise to pay, is an intangible that is memorialized by the paper.
 - 2) depreciable pursuant to IRC Section 167, except that 3-year property as defined in IRC Section 168(c)(2)(A) is not eligible for the credit;
 - A) Depreciable property is property used in the trade or business of a taxpayer, or held for production of income, which is subject to wear and tear, exhaustion, or obsolescence.
 - B) Property that is depreciated under the Modified Accelerated Cost Recovery System (MACRS), as provided by Section 168 of the Internal Revenue Code, is considered depreciable pursuant to Section 167 for purposes of the Enterprise Zone Investment Credit.
 - C) Examples of tangible property that is not depreciable include land, inventories or stock-in-trade, natural resources, a coin or currency.
 - D) The provisions of Internal Revenue Service regulation Section 1.167(a)-4 will be utilized in making determinations as to whether particular leasehold improvements are depreciable.
- 3) acquired by purchase as defined in IRC Section 179(d):
- A) A Purchase is any acquisition of property except:
 - i) an acquisition from a person whose relationship to the acquiring person is such that a resulting loss would be disallowed under IRC Sections 267 or 707(b);
 - ii) an acquisition by one component member of a controlled group from another component member of the group;
 - iii) an acquisition of property if the basis of the property in the hands of the person acquiring it is

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- determined in whole or in part by its adjusted basis in the hands of the person from whom the property was acquired; or
- iv) an acquisition of property, the basis of which is determined under IRC Section 1014(a). IRC Section 1014(a) covers property received from a decedent. Property acquired by bequest or demise is not acquired by purchase.
- B) For purposes of determining whether property is acquired by purchase as defined by IRC Section 179(d), the family of an individual includes only his spouse, and ancestral and lineal descendants of the individual and his spouse.
- C) For purposes of determining whether property is acquired by purchase only, a controlled group has the same meaning as in IRC Section 1563(a), except stock ownership of only 50% or more is required (Also See IRS Regulation Section 1.179-4).
- D) Property that the taxpayer constructs, reconstructs or erects is generally considered acquired by purchase.
- 4) used in the Enterprise Zone by the taxpayer.
- A) The term "used in an Illinois Enterprise Zone" means that the property for which the credit is being claimed is physically located within the boundaries of an Illinois Enterprise Zone certified by the Illinois Department of Commerce and Community Affairs, from the time it is placed in service while it is being utilized by the taxpayer claiming the credit in that taxpayer's business operation.
 - i) Storage of property in an Enterprise Zone will not constitute use. The taxpayer must, make use of, convert to its service, avail itself of, or employ the property in the Enterprise Zone in order to demonstrate use of the property in the Enterprise Zone.
 - ii) a lessor may claim the credit for otherwise qualified property if the property is physically located in an Illinois Enterprise Zone from the time it is placed in service and all other conditions of eligibility for the credit are met.
 - iii) a lessee of tangible property may never claim the credit because a lessee has not acquired the property by purchase.
 - B) Mobile property, such as vehicles, must be used predominantly in an Illinois Enterprise Zone in order to qualify for the credit.
 - i) Removal of such property from the Enterprise Zone for a temporary or transitory purpose will not disqualify the property so long as it continues to be used predominantly in the Enterprise Zone.
 - ii) Mobile property is considered to be predominantly used in an Enterprise zone if usage in the Enterprise Zone

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exceeds usage outside of the Enterprise Zone.

- 5) not property that has been previously used in Illinois in such a manner and by such a person as would qualify for the credit.

A) Generally, used property will not qualify for the credit if it was previously used in Illinois in such a manner that it could have qualified for the credit.

B) However, property that would otherwise qualify for the credit will not be disqualified because it was previously used in Illinois in such a manner that it could have qualified for the credit, if that use pre-dated the effective date of the law that established the credit.

EXAMPLE 1: Corporation A purchases a used pickup truck for use in its manufacturing business in Illinois from an Illinois resident who used the truck for personal purposes in Illinois. If the truck meets all other requirements for the credit, it will not be disqualified because it has been previously used in Illinois for a non-qualifying purpose.

EXAMPLE 2: Corporation A purchases a used pickup truck from Corporation B. Corporation B used the truck in its business in a qualifying manner and could have claimed the credit for the truck, but did not. Corporation A may not claim the credit for the truck because the truck has been previously used in Illinois in such a manner that it could have qualified for the credit.

- f) The basis of qualified property shall be the basis used to compute the depreciation deduction for federal income tax purposes. If the basis of the property for federal income tax depreciation purposes increased after it has been placed in service in the Enterprise Zone by the taxpayer, the amount of such increase shall be deemed property placed in service on the date of such increase in basis.

g) If during any taxable year, any property ceases to be qualified property in the hands of the taxpayer within 48 months after being placed in service, or the situs of any qualified property is moved outside the Enterprise Zone within 48 months after being placed in service, the tax imposed under IITA Sections 201(a) and (b) for such taxable year shall be increased.

- 1) Any property disposed of by the taxpayer within 48 months of being placed in service ceases to qualify.

A) A taxpayer disposes of property when he sells the property, exchanges or trades-in worn-out property for new property, abandons the property or retires it from use.

B) Property destroyed by casualty, stolen, or transferred as a gift is disposed of property.

C) Property that is mortgaged or used as security for a loan is not disposed of property, provided that taxpayer continues to use the property in its business with an Illinois Enterprise Zone.

D) Property transferred to a trustee in bankruptcy is considered disposed of property.

E) A transfer of property by foreclosure is a disposition of

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property.

F) A reduction in the basis of qualified property resulting from a redetermination of the purchase price of the property is a disposition of property to the extent of such reduction in basis in the year in which the reduction takes place. For example, this would occur when property is purchased and placed in service in one year, and in a later year the taxpayer receives a refund of a portion of the original purchase price.

- 2) Any property converted to personal use ceases to qualify for the credit.

3) The increase in tax shall be determined by:

A) recomputing the investment credit which would have been allowed for the year in which credit for such property was originally allowed by eliminating such property from such computation, and

B) subtracting such computed credit from the amount of credit previously allowed. The difference between the recomputed credit and the credit actually claimed is added to the income tax for the year in which the property ceased to qualify or was moved outside of the Enterprise Zone.

EXAMPLE: In 1985, Corporation A places qualifying property with a basis of \$55,000 into service in an Enterprise Zone located in Illinois and computes a Section 201(f) Enterprise Zone Investment Tax Credit of \$275.00 ($\$55,000 \times .5\%$). Corporation A's 1985 income tax liability is \$420. After the application of the credit, Corporation A has remaining income tax liability of \$145. In the following year, Corporation A moved a qualifying asset having a basis in 1985 of \$5,000 from the Enterprise Zone to another location in Illinois. As a result, Corporation A is required to recapture a portion of the Enterprise Zone Investment Credit that was applied against its 1985 income tax liability. In order to determine its additional income tax for 1986, Corporation A must recompute its 1985 Enterprise Zone Investment Tax Credit by eliminating the disqualified property ($\$55,000 - \$5,000 \times .5\% = \$250$). This recomputed credit is subtracted from the Enterprise Zone Investment Tax Credit actually used in 1985 ($\$260 - \$250 = \$10$), and the difference is added to Corporation A's 1986 income tax after application of the 1986 investment credit.

(Source: Added at 18 Ill. Reg. _____, effective _____)

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF PROPOSED AMENDMENTS

1) Heading of the Part: Federal Family Education Loan Program (FFELP)

2) Code Citation: 23 Ill. Adm. Code 2720

3) Section numbers: Proposed Action:

2720.220

New Section

4) Statutory Authority: Implementing Section 80 through 175 of the Higher Education Student Assistance Act (Ill. Rev. Stat. 1991, ch. 144, pars. 3080 through 3175) (See P.A. 87-997, effective September 3, 1992) [110 ILCS 947/80 through 175]; Title IV, Part B, of the Higher Education Act of 1965, as amended (20 U.S.C.A. 1071 et seq.); and authorized by Section 20(f) of the Higher Education Student Assistance Act (Ill. Rev. Stat. 1991, ch. 144, par. 3020(f)) [110 ILCS 947/20(f)].

5) A Complete Description of the Subjects and Issues Involved: Government-guaranteed student and parent loans are currently made primarily through the Federal Family Education Loan Program (FFELP), pursuant to authority granted by Title IV, Part B of the federal Higher Education Act of 1965, as amended. These loans comprise one of the most important sources of higher education financing for families in Illinois and throughout the country.

In the current program, loans are made by participating private lenders, such as banks, savings and loan associations, and credit unions throughout the State of Illinois. In the event of default, death, disability or bankruptcy of the borrower, the lender is insured against loss by state-based guaranty agencies such as the Illinois Student Assistance Commission, which are in turn reinsured by the federal government. The federal government also subsidizes some of the costs of the loan for needy borrowers, and compensates both lenders and guaranty agencies for administrative functions performed on its behalf.

Recent changes in federal legislation have not only reduced the revenues which private lenders previously received, as well as imposing additional new fees and increased risks, but also accelerated the timetable for implementation of the new Federal Direct Student Loan Program (FDSLSP). Under the FDSLSP, loans will be made to borrowers directly by the federal government through participating colleges and universities. It is the stated intent of the federal government to eventually replace the current public-private partnership of FFELP entirely with FDSLSP.

As a result of both the impending loss of significant future business and the reduced financial viability of existing business, an increasing number of participating private lenders have withdrawn from the FFELP program. The FDSLSP, however, is scheduled to assume only 5 percent of total national loan volume in 1994-95 and up to 40 percent in 1995-96. Should

ILLINOIS STUDENT ASSISTANCE COMMISSION

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the departure of existing lenders proceed more rapidly than the implementation of the FDSLSP designed to replace them, the potential exists for a disruption of access to student loan capital for some borrowers in the State of Illinois.

In order to ensure uninterrupted access to affordable educational loan capital for the thousands of Illinois families that rely on these funds to pay for the rapidly escalating costs of higher education, ISAC feels it is imperative that we be prepared to exercise our existing statutory authority to originate FFELP loans. (See 110 ILCS 947/80(d).) Therefore, ISAC is proposing Section 2720.200 to codify its existing statutory authority to originate FFELP loans.

6) Will this proposed amendment replace an emergency rule currently in effect? Yes.

7) Does this rulemaking contain an automatic repeal date? No.

8) Does this proposed amendment contain incorporations by reference? No.

9) Are there any other amendments pending on this Part? No.

10) Statement of Statewide Policy Objectives: This rulemaking does not create or expand a state mandate as defined in Section 3(b) of the State Mandates Act (Ill. Rev. Stat. 1991, ch. 85, par. 2203) [30 ILCS 805/3] and does not necessitate a local government to establish, expand or modify its activities in such a way as to necessitate additional expenditures from local revenues.

11) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking:

Comments may be submitted in writing for a period of 45 days following publication of this notice. Comments should be submitted to:

Ms. Raquel G. Martinez
Compliance Counsel
Illinois Student Assistance Commission
1755 Lake Cook Road
Deerfield, Illinois 60015

12) Initial Regulatory Flexibility Analysis: This rulemaking does not affect small businesses.

The full text of the proposed amendment is identical to the text of the emergency amendment appearing on page **15636**.

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENT

- 1) Heading of the Part: Certification Under Medicaid Rehabilitation Option for Early Intervention Programs
- 2) Code Citation: 59 Ill. Adm. Code 122
- 3) Section Number: 122.65
Adopted Action: Amended
- 4) Statutory Authority: Implementing and authorized by Section 9 of the Early Intervention Services System Act [325 ILCS 20/9].
- 5) Effective Date of Amendment: October 5, 1994
- 6) Does this rulemaking contain an automatic repeal date? No.
- 7) Does this amendment contain incorporations by reference? No. This proposed amendment does not contain any incorporations by reference.
- 8) Date Filed in Agency's Principal Office: September 30, 1994
- 9) Notice(s) of Proposal Published in Illinois Register: March 18, 1994 (18 Ill. Reg. 3969)

10) Has JCAR issued a Statement of Objections to this amendment? No. JCAR did not issue an objection to this amendment.

11) Difference(s) between proposal and final version: The Department made the following changes in response to recommendations from the Administrative Code Division:

Underscoring was deleted from question (2) in the list of questions. The blank lines in the Main and Section Source Notes were shortened. The heading "Subpart B: Certification Requirements" was added before Section 122.65. The indentation for Section 122.65 (b)(2) was corrected. The end period was deleted from the Section Source Note.

The Department made the following changes in response to public comments:

Section 122.65(c)(6) - Deleted causing Section 122.65(c)(7) to be relabeled Section 122.65(c)(6).

The Department made the following technical changes: No technical changes were made.

The Department made the following changes in response to agreements made with the Joint Committee on Administrative Rules: In Section 122.65(c)(2), the phrase "89 Ill. Adm. Code 104.200" was replaced with the phrase "89 Ill. Adm. Code 104".

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

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- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes, all changes have been made.
- 13) Will this amendment replace an emergency rule? No.
- 14) Are there any amendments pending on this Part? No.
- 15) Summary and Purpose of Amendment: As a result of an audit conducted by the U.S. Health Care Financing Administration in March 1993, the Department agreed to allow the Department of Public Aid to conduct recipient and provider administrative hearings and to issue the final administrative decision in order to conform to Medicaid regulations. Those regulations require the single State Medicaid agency to hold provider and recipient hearings. The Department of Public Aid is the single State Medicaid agency in Illinois. This amendment is being proposed in response to that agreement.

16) Information and questions regarding this adopted amendment shall be directed to:

Name: Judith Hollenberg
Rules Administrator
Address: 403 Stratton Building
Springfield, IL 62765
Telephone: (217)785-3313

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENT

TITLE 59: MENTAL HEALTH
CHAPTER I: DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

PART 122
CERTIFICATION UNDER MEDICAID REHABILITATION OPTION FOR EARLY INTERVENTION PROGRAMS

SUBPART A: GENERAL PROVISIONS

- Section
122.10 Purpose
122.15 Incorporation by reference
122.20 Definitions
122.25 General requirements
122.30 Administrative requirements
122.31 Eligibility, notice requirements and timeframes for compliance
122.35 Recordkeeping

SUBPART B: CERTIFICATION REQUIREMENTS

- Section
122.40 Provider application and initial certification process
122.45 Provider recertification and reviews
122.50 Certification for additional services and/or new site(s)
122.55 Suspension of certification
122.60 Termination of certification
122.65 Certification appeal criteria and process
122.70 Rate setting

SUBPART C: OPERATIONAL PROCEDURES

- Section
122.75 Assessment
122.80 Individual family service plan (IFSP) development and modification
122.85 Transdisciplinary or interdisciplinary team
APPENDIX A
Early Intervention Services Provider Certification Application Components

AUTHORITY: Implementing and authorized by Section 9 of the Early Intervention Services System Act [325 ILCS 20/9].

SOURCE: Adopted at 17 Ill. Reg. 4236, effective March 23, 1993; amended at 18 Ill. Reg. **15581**, effective **OCT 05 1994**.

SUBPART 3: CERTIFICATION REQUIREMENTS

Section 122.65 Certification appeal criteria and process

- a) Grounds for appeal by the provider are:

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- 1) Determination of non-compliance with this Part; or
2) Refusal to issue certification; or
3) Refusal to issue recertification; or
4) Suspension or termination of any or all early intervention services.

b) Certification appeal criteria and process

- 1) If the Department determines that certification or the recertification should not be issued or that certification should be suspended or terminated during a certification period because of non-compliance with the provisions of this Part, the Department shall send, by registered mail, written notice to the applicant or the certified provider within 30 days after the determination. The notice shall contain the specific requirements with which the provider has not complied, and the Department's proposed action, and provider rights as follows:

- A) If the applicant or certified provider chooses to appeal the Department's decision, the applicant or provider shall submit a written request for a hearing to the Department within 20 days after the date of receipt of the notice.

- B) If an appeal is initiated by a certified provider, services shall be continued pending a final administrative decision.

- 2) If the applicant or certified provider does not submit a request for a hearing, as provided in this Part or if after conducting the hearing the Department determines that the certification or recertification should not be issued or that the certification should be suspended or terminated, the Department shall issue an order to that effect. If the order is to suspend or terminate the certification, it shall specify that the order takes effect upon receipt by the certified provider.

- 3) The Department shall schedule a hearing within 30 days after receipt of the request for appeal. The applicant or the provider and the applicant's or provider's representative, hereinafter referred to as the appellant, shall be notified by registered mail at least 10 days before the hearing. The notice of hearing shall include:

- A) The date, time and place of hearing;
B) The legal authority to hold the hearing;
C) The reference to the particular Sections of the statutes or rules involved; and

- D) A short statement of the matters asserted.
3) Each hearing shall be conducted at a time and place reasonably convenient to the appellant.

- 4) The hearing shall be conducted by an impartial hearing officer authorized by the Director to conduct such hearings. The officer shall not have participated in the decision under appeal.

- 5) The hearing officer at his or her sole discretion may grant continuances of the hearing, not to exceed two, at the request of either the appellant or the Department.

- 6) The Department shall tape record the hearing. A copy of the

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recording shall be given to the appellant if the appellant so requests no later than five days after the hearing officer makes his or her decision. The appellant must request a copy of the recording no later than 72 hours after receipt of the decision if a copy is so desired. The Department shall charge the appellant for the cost of the tape.

7) At the hearing both parties may present written and oral evidence. The appellant may be represented by the person of his or her choice. The Department shall have the burden of proving that there was substantial evidence of non-compliance with these standards. Substantial evidence is such evidence as a reasonable person can accept as adequate to support a conclusion. The Department shall present its evidence first, then the appellant shall present evidence.

8) Evidence

A) The hearing officer shall not be bound by the rules of evidence or procedure but shall conduct the proceedings in a manner that ensures both parties are allowed to present their evidence and arguments fully and freely.

B) Any party or representative may ask questions of any other party or witness and the hearing officer may ask questions of any other party or witness. Questions should be proper. Witnesses character or credentials shall be improper.

9) The hearing officer shall only consider evidence presented at the hearing in making his or her decision as to whether the Department sustained its burden of proof. The hearing officer shall uphold, reverse or modify the Department's decision or determine that the Department lacks jurisdiction. Within five days after the hearing the hearing officer shall submit his or her written decision which shall include a statement of facts concerning the appeal and conclusions to the Department. A copy of the decision shall be sent to the appellant at the same time it is submitted to the Department.

10) In the event the appellant does not appear at the hearing, the appeal shall be dismissed by the hearing officer. The hearing officer shall send written notice of the dismissal to the appellant.

11) If the appellant is not satisfied with the hearing officer's decision, the appellant may request a review of the decision by the Director or his or her designee. The request must be made in writing to the Director or his or her designee no later than 10 days after receipt of the hearing officer's decision. The request shall briefly state the appellant's objections to the decision.

12) The record shall include those items requested by Section 10-35 of the Illinois Administrative Procedure Act (Ill. Rev. Stat. 1991, ch. 127, par. 109-34) (5 ILCS 100.10-35).

13) Upon receipt of the request for review, the Director or his or her designee shall review the hearing officer's decision and the

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record of the hearing. After consideration of all the evidence the Director or his or her designee shall issue a written decision upholding, reversing, modifying or remanding the hearing officer's decision and setting forth the facts of the appeal and the bases for the decision. The Director or his or her designee shall issue a written decision within 20 days after receipt of the request for review and copies shall be sent to the appellant. The Director shall uphold the decision if he or she determines that the procedures set out in this Section were properly followed and that the decision was supported by substantial evidence. The Director or his or her designee's decision shall constitute a final administrative decision.

14) Final administrative decisions shall be subject to judicial review exclusively as provided in the Administrative Review Law (Ill. Rev. Stat. 1991, ch. 110, par. 3-191 et seq.) (735 ILCS 573-101).

c) Hearing process

1) The hearing shall be conducted by an impartial administrative law judge appointed by the Department of Public Aid (DPA).

2) DPA's hearing rules for medical vendor hearings, as set forth at 89 Ill. Adm. Code 104, shall apply except that the following Sections do not apply to these hearings: 104.200, 104.204, 104.206, 104.208, 104.210, 104.216, 104.217, 104.221, 104.260, 104.272, 104.273, and 104.274.

3) The appeal shall be filed with, and received by, the Department's Hearing and Appeals Unit, 401 Stratton Building, Springfield IL 62765, within 20 days after the date of the decision.

4) Department shall send a copy of the appeal to the DPA Vendor Hearings Section, 624 South Michigan Avenue, Chicago IL 60605-1906 within five calendar days after receiving the appeal.

5) The appellant shall direct all non-written communications relevant to the hearing to the Supervisor of the Department's Hearing and Appeals Unit, who shall send them to the DPA Vendor Hearings Section.

6) A recommended decision shall be submitted to the Director and copies mailed to the parties, in accordance with the DPA rule at 89 Ill. Adm. Code 104.290. A copy shall also be mailed to the Supervisor of the Department's Hearing and Appeals Unit.

d) Final administrative decision

The Director of the Department of Public Aid shall issue a final administrative decision in accordance with DPA's rule at 89 Ill. Adm. Code 104.295.

(Source: Amended at 18 Ill. Reg. **15581**, effective OCT 05 1994)

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NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Early Intervention Program
- 2) Code Citation: 59 Ill. Adm. Code 121
- 3) Section Numbers: Adopted Action:
121.130 Amended
121.135 Amended
- 4) Statutory Authority: Implementing and authorized by Section 9 of the Early Intervention Services System Act [325 ILCS 20/9].
- 5) Effective Date of Amendments: October 5, 1994
- 6) Does this rulemaking contain an automatic repeal date? No.
- 7) Do these amendments contain incorporations by reference? No. These proposed amendments do not contain any incorporations by reference.
- 8) Date Filed in Agency's Principal Office: September 30, 1994
- 9) Notice(s) of Proposal Published in Illinois Register: March 18, 1994 (18 Ill. Reg. 3976)

10) Has JCAR issued a Statement of Objections to these amendments? No. JCAR did not issue an objection to these amendments.

11) Difference(s) between proposal and final version: **The Department made the following changes in response to recommendations from the Administrative Code Division:**

Underscoring was deleted from question (2) in the list of questions. The blank lines in the Source Note for Section 121.130 were shortened. The heading "Subpart D: Hearings and Appeals" was added before Section 121.130. The end period was deleted from the Section Source Note.

The Department made the following changes in response to public comments:

No changes were made.

The Department made the following technical changes: No technical changes were made.

The Department made the following changes in response to agreements made with the Joint Committee on Administrative Rules:

Section 121.130(b) - The phrase "Hearing and Appeals Unit" was substituted for the phrase "Hearings and Appeals Unit" in the second and seventh lines.

Section 121.135(f) - The phrase "Hearing and Appeals Unit" was substituted

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for the phrase "Hearings and Appeals Unit" in the second line.

- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes, all changes were made.
- 13) Will these amendments replace an emergency rule? No.
- 14) Are there any amendments pending on this Part? No.
- 15) Summary and Purpose of Amendments: As a result of an audit conducted by the U.S. Health Care Financing Administration in March 1993, the Department agreed to allow the Department of Public Aid to conduct recipient and provider administrative hearings and to issue the final administrative decision in order to conform to Medicaid regulations. Those regulations require the single State Medicaid agency to hold provider and recipient hearings. The Department of Public Aid is the single State Medicaid agency in Illinois. This amendment is being proposed in response to that agreement.

16) Information and questions regarding these adopted amendments shall be directed to:

Name: Judith Hollenberg
Rules Administrator
Address: 403 Stratton Building
Springfield, IL 62765
Telephone: (217)785-3313

The full text of the Adopted Amendments begins on the next page:

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENTS

TITLE 59: MENTAL HEALTH
CHAPTER I: DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

PART 121

EARLY INTERVENTION PROGRAM

SUBPART A: GENERAL PROVISIONS

Section

121.10 Purpose

121.15 Incorporation by reference

121.20 Early intervention service principles

121.25 Child and family rights and confidentiality

121.30 Definitions

SUBPART B: PROVIDER REQUIREMENTS

Section

121.35 General requirements

121.40 Environmental management

121.45 Administrative requirements

121.50 Personnel requirements

121.55 Recordkeeping

121.60 Program evaluation

121.65 Utilization review

SUBPART C: OPERATIONAL PROCEDURE AND SERVICES

Section

121.70 Time frame for completion of process

121.75 Screening and social history

121.80 Assessment

121.85 Eligibility, notice requirements and time frames for compliance and

121.90 Individualized family service plan (IFSP) development and

121.95 Transdisciplinary or interdisciplinary team

121.100 Early intervention services

121.105 Discharge

121.110 Exit criteria

121.115 Transition process

SUBPART D: HEARINGS AND APPEALS

Section

121.120 Representation

121.125 Notice

121.130 Pre-hearing conference

121.135 Conduct of hearings

121.140 Hearing officer's decision

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121.145 Appeal to the Director
APPENDIX A Utilization Guidelines

AUTHORITY: Implementing and authorized by Section 9 of the Early Intervention Services System Act [325 ILCS 20/9].

SOURCE: Adopted at 17 Ill. Reg. 4261, effective March 23, 1993; amended at 18 Ill. Reg. 15587, effective OCT 05 1994.

SUBPART D: HEARINGS AND APPEALS

Section 121.130 Pre-hearing conference

a) A pre-hearing conference may be scheduled by the ~~hearing-officer~~ Department's Hearing and Appeals Unit at its ~~his-or-her~~ discretion or at the request of the appellant pursuant to subsection (b) of this Section. This conference shall be held prior to the hearing and shall be for the purpose of considering:

- 1) The clarification of the issues;
- 2) The possibility of obtaining admissions of fact and documents that would avoid unnecessary proof or testimony;
- 3) The possibility of a resolution of the case without a hearing; and
- 4) Any other matters that may aid in the disposition of the appeal.

b) In any proceeding under this Part in which the Department's Hearing and Appeals Unit ~~hearing-officer~~ has not scheduled a pre-hearing conference, the appellant or the Department may request the scheduling of a pre-hearing conference. Such request shall be made in writing and received by the hearing officer at least 72 hours prior to the scheduled date of the hearing. On receipt of the request, the Department's Hearing and Appeals Unit ~~hearing-officer~~ shall schedule a hearing and notify appellant and respondent of the date, time and place of the conference.

c) If the pre-hearing conference results in a resolution of the appeal by agreement of the parties, ~~the-hearing-officer-shall-issue-an-order~~ ~~receiving-the-agreement-and-dismissing-the-appeal~~ the appellant shall sign a statement withdrawing the appeal.

(Source: Amended at 18 Ill. Reg. 15587, effective OCT 05 1994)

Section 121.135 Conduct of hearings

For appeals initiated by an appellant concerning services, the following procedures apply:

a) All ~~hearings~~ shall be open to the public unless the hearing-officer determines that personally identifiable information concerning a recipient of developmental disabilities services as defined by the Code would be presented at the hearing without the recipient's

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- consent and such information is necessary to the resolution of the hearing.
- b) The hearing officer shall regulate the course of the hearing, hold informal conference for the settlement or definition of the issues, dispose of procedural requests, continue the hearing from time to time when necessary, examine witness, and rule upon the relevancy of evidence.
- c) At the hearing, both parties may present written and oral evidence. The respondent shall have the burden of proving that there was substantial evidence to support its decision. Substantial evidence is such evidence as a reasonable person can accept as adequate to support a conclusion. Upon the conclusion of the respondent's presentation, the appellant may present written and oral evidence. Written opening or closing arguments, legal memorandum, trial briefs or similar documents shall not be permitted unless the parties so stipulate. This shall not prohibit the hearing officer's sua sponte from requesting that certain issues be briefed by the parties.
- d) The hearing officer shall conduct the hearing in a manner that ensures both parties are allowed to present their evidence and arguments fully and freely. Any party or representative may ask questions of any party or witness, and the hearing officer may ask questions of any party or witness. Questions impeaching the witness's character or credentials shall be improper.
- a) The recipient, parents, or guardian may appeal the provider's decision to deny, modify, reduce or discharge from services.
- b) The hearing shall be conducted by an impartial hearing officer appointed by the Department of Public Aid (DPA).
- c) DPA's hearing rules for assistance appeals, as set forth at 89 Ill. Adm. Code 104 shall apply, except that Sections 121.120, 121.125 and 121.130 of this Part shall apply rather than any similar DPA rule.
- d) The appeal shall be filed with, and received by, the Department's Hearing and Appeals Unit, 401 Stratton Building, Springfield IL 62765 within 10 days after the date of the decision.
- e) The Department shall send a copy of the appeals to the DPA Assistance Hearings Section, 624 South Michigan Avenue, Chicago IL 60605-1906 within five calendar days after receiving the appeal.
- f) The hearing shall be held at the DPA office nearest the appellant's home unless the appellant, the Department's Hearing and Appeals Unit, and the DPA Assistance Hearings Section agree to hold it elsewhere. The receipt of the request for an appeal shall stay the Department's decision pending the final administrative decision or the termination of the appeal. If the decision being appealed is suspension, termination or reduction of services, services shall not be suspended, terminated or reduced until the appeal is resolved.
- n) Following the hearing, the Director of the Department of Public Aid shall issue a final administrative decision in accordance with DPA rule at 89 Ill. Adm. Code 104.70. Copies of the decision shall be sent to the appellant, the appellant's representative, if any, and to the Supervisor of the Department's Hearing and Appeals Unit.

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(Source: Amended at 18 Ill. Reg. **15587**, effective **OCT 05 1994**)

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NOTICE OF ADOPTED AMENDMENT

- 1) Heading of the Part: Medicaid Community Mental Health Services Program
- 2) Code Citation: 59 Ill. Adm. Code 132
- 3) Section Number: 132.55
Adopted Action:
Amended
- 4) Statutory Authority: Implementing and authorized by the Community Services Act [405 ILCS 30 and section 15.3 of the Department of Mental Health and Developmental Disabilities Act [20 ILCS 1705/15.3].
- 5) Effective Date of Amendment: October 5, 1994
- 6) Does this rulemaking contain an automatic repeal date? No.
- 7) Does this amendment contain incorporations by reference? No. This proposed amendment does not contain any incorporations by reference.
- 8) Date Filed in Agency's Principal Office: September 30, 1994
- 9) Notice(s) of Proposal Published in Illinois Register: March 18, 1994 (18 Ill. Reg. 3982)
- 10) Has JCAR issued a Statement of Objections to this amendment? No. JCAR has not issued an objection to this amendment.

11) Difference(s) between proposal and final version: **The Department made the following changes in response to recommendations from the Administrative Code Division:**

Underscoring was deleted from question (2) in the list of questions. The blank lines in the Main and Section Source Notes were shortened. The heading "Subpart A: General Provisions" was added before Section 132.55.

The Department made the following changes in response to public comments:

Section 132.55(c)(6) was deleted causing Section 132.55(c)(7) to be relabeled as Section 132.55(c)(6).

The Department made the following technical changes: No technical changes were made.

The Department made the following changes in response to agreements made with the Joint Committee on Administrative Rules:

In the Authority note, the citation for the Community Services Act was corrected to read "[405 ILCS 30]".

In subsection (c)(2), the phrase "89 Ill. Adm. Code 104.200" was replaced

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with the phrase "89 Ill. Adm. Code 104".

In subsection (e), the citation "735 ILCS 5/Art. III" was substituted for the citation "735 ILCS 5/3-101".

- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? All changes have been made.
- 13) Will this amendment replace an emergency rule? No.
- 14) Are there any amendments pending on this Part? No.
- 15) Summary and Purpose of Amendments: As a result of an audit conducted by the U.S. Health Care Financing Administration in March 1993, the Department agreed to allow the Department of Public Aid to conduct recipient and provider administrative hearings and to issue the final administrative decision in order to conform to Medicaid regulations. Those regulations require the single State Medicaid agency to hold provider and recipient hearings. The Department of Public Aid is the single State Medicaid agency in Illinois. This amendment is being proposed in response to that agreement.

16) Information and questions regarding this adopted amendment shall be directed to:

Name: Judith Hollenberg
Rules Administrator
Address: 403 Stratton Building
Springfield, IL 62765
Telephone: (217)785-3313

The full text of the Adopted Amendments begins on the next page.

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NOTICE OF ADOPTED AMENDMENT

TITLE 59: MENTAL HEALTH
CHAPTER I: DEPARTMENT OF MENTAL HEALTH
AND DEVELOPMENTAL DISABILITIES

PART 132

MEDICAID COMMUNITY MENTAL
HEALTH SERVICES PROGRAM

SUBPART A: GENERAL PROVISIONS

Section	Purpose	health
132.10	Incorporation by reference	
132.15	Clients' rights and confidentiality	
132.20	Definitions	
132.25	Application and certification process	
132.30	Recertification and reviews	
132.35	Certification for additional Medicaid services and/or new site(s)	community mental health
132.40	Suspension of certification	
132.45	Termination of certification	
132.50	Certification appeal criteria and process	
132.55	Rate setting	

SUBPART B: PROVIDER ADMINISTRATIVE REQUIREMENTS

Section	Purpose
132.65	Organizational structure
132.70	Personnel and administrative recordkeeping
132.75	Program evaluation
132.80	Fiscal and statistical
132.85	Recordkeeping
132.90	Provider site(s)

SUBPART C: UTILIZATION REVIEW AND CONTINUITY OF SERVICES

Section	Purpose
132.95	Utilization review
132.100	Clinical records
132.105	Continuity and coordination of services
132.110	Availability of services

SUBPART D: CLINIC SERVICES

Section	Purpose
132.115	Provisions
132.120	Service needs evaluation
132.125	Treatment plan development and modification
132.130	Psychiatric treatment

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132.135 Crisis intervention
132.140 Day treatment

SUBPART E: REHABILITATIVE SERVICES

Section	Purpose
132.145	Provisions
132.150	Rehabilitative mental health services
132.155	Family intervention, stabilization and reunification services

SUBPART F: CASE MANAGEMENT SERVICES

Section	Purpose
132.160	Provisions
132.165	Mental health case management services
132.170	Rehabilitative case management

APPENDIX A Medicaid Community Mental Health Services Application Components

APPENDIX B Utilization Parameters

TABLE A Mental Health Clinic Program Client Services

TABLE B Rehabilitative Mental Health Services

TABLE C Family Intervention, Stabilization and Reunification Services

AUTHORITY: Implementing and authorized by the Community Services Act [405 ILCS 30] and Section 15.3 of the Department of Mental Health and Developmental Disabilities Act [20 ILCS 1705/15.3].

SOURCE: Emergency rules adopted at 16 Ill. Reg. 211, effective December 31, 1991 for a maximum of 150 days; new rules adopted at 16 Ill. Reg. 9006, effective May 29, 1992; amended at 18 Ill. Reg. 15593, effective

601051994

SUBPART A: GENERAL PROVISIONS

Section 132.55 Certification appeal criteria and process

- a) Grounds for appeal by the provider are:
- 1) Determination of non-compliance with this Part; or
 - 2) Refusal to issue certification; or
 - 3) Refusal to issue recertification; or
 - 4) Suspension or termination of any or all Medicaid community mental health services.
- b) Certification appeal criteria and process
- 1) If either the Department or DCFS determines that certification or the recertification should not be issued or that certification should be suspended or terminated during a certification period because of non-compliance with the provisions of this Part, either the Department or DCFS shall send, by registered mail,

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written notice to the applicant or the certified provider within 30 working days after the determination. The notice shall contain the specific requirements the provider has not complied with, and either the Department's or DCFS' proposed action, and provider rights as follows:

A) If the applicant or certified provider chooses to appeal either the Department's or DCFS' decision, the applicant or provider shall submit a written request for a hearing to the Department or DCFS within 20 working days after the date of receipt of the notice.

B) If an appeal is initiated by a certified provider, services shall be continued pending a final administrative decision.

2) If the applicant or certified provider does not submit a request for a hearing, as provided in this Part, or if after conducting the hearing either the Department or DCFS determines that the certification or recertification should not be issued or that the certification should be suspended or terminated, either the Department or DCFS shall issue an order to that effect. If the order is to suspend or terminate the certification, it shall specify that the order takes effect upon receipt by the certified provider, and that the provider shall not provide Medicaid community mental health program services during the pendency of any proceeding for judicial review of the Department's or DCFS' decision, except by court order.

3) The Department or BEPS shall schedule a hearing within 30 working days after receipt of the request for appeal. The applicant or the provider and the applicant's or provider's representative hereinafter referred to as the appellant shall be notified by registered mail at least 10 working days before the hearing. The notice of hearing shall include:

A) The date, time and place of the hearing.
B) The legal authority to hold the hearing.
C) The reference to the particular Sections of the statutes or rules involved; and

4) A short statement of the matters asserted.
Each hearing shall be conducted at a time, date and place reasonably convenient to the appellant.

5) The hearing shall be conducted by an impartial hearing officer authorized by either the Department Director or BEPS Director to conduct such hearings. The officer shall not have participated in the decision under appeal.

6) The hearing officer at his or her sole discretion may grant continuances of the hearing not to exceed two at the request of either the appellant or the Department or BEPS.

7) The Department or BEPS shall tape record the hearing. A copy of the recording shall be given to the appellant if the appellant requests no later than five working days after the hearing officer makes his or her decision. The appellant must request a copy of the recording no later than 72 hours after receipt of the

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decision, if a copy is so desired. The Department or BEPS shall charge the appellant for the cost of the tape.

8) At the hearing both parties may present written and oral evidence. The appellant may be represented by the person of his or her choice. The Department or BEPS shall have the burden of proving that there was substantial evidence of non-compliance with these standards. Substantial evidence is such evidence as a reasonable person can accept as adequate to support a conclusion. The Department or BEPS shall present its evidence first, then the appellant shall present evidence.

9) Evidence

A) The hearing officer shall not be bound by the rules of evidence or procedure but shall conduct the proceedings in a manner that ensures both parties are allowed to present their evidence and arguments fully and freely.

B) Any party or representative may ask questions of any other party or witness and the hearing officer may ask questions of any other party or witness. Questions impeaching the witness' character or credentials shall be improper.

10) The hearing officer shall only consider evidence presented at the hearing in making his or her decision as to whether either the Department or BEPS sustained its burden of proof. The hearing officer shall uphold, reverse or modify either the Department or BEPS decision or determine that either the Department or BEPS lacks jurisdiction. Within five working days after the hearing the hearing officer shall submit his or her written decision which shall include a statement of facts, conclusions, the appeal and conclusions to either the Department or BEPS. A copy of the decision shall be sent to the appellant at the same time it is submitted to either the Department or BEPS.

11) In the event the appellant does not appear at the hearing, the appeal shall be deemed abandoned and shall be dismissed by the hearing officer. The hearing officer shall send a written notice of the dismissal to the appellant.

12) If the appellant is not satisfied with the hearing officer's decision, the appellant may request a review of the decision by either the Department or BEPS Director or assignee. The request must be made in writing to either the Department or BEPS Director or assignee no later than 10 working days after receipt of the hearing officer's decision. The request shall briefly state the appellant's objections to the decision.

13) The record shall include those items required by Section 10-15-05 of the Illinois Administrative Code, 602.10-15-05.

14) Upon receipt of the request for review, either the Department or BEPS Director or assignee shall review the hearing officer's decision and the record of the hearing. If the Department or BEPS Director or assignee finds the Department or BEPS decision or assignee's decision is substantiated, the Department or BEPS shall issue a written decision providing reasons.

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modifying or remanding the hearing officer's decision and setting forth the facts of the appeal and the bases for the decision. Either the Department or DPRS Director or designee shall issue a written decision within 20 working days after receipt of the request for review and copies shall be sent to the appellant. Either the Department or DPRS Director shall uphold the decision if he or she determines that the procedures set out in this Section were properly followed and that the decision was supported by substantial evidence. Either the Department or DPRS Director or designee's decision shall constitute a final administrative decision.

14) Final administrative decisions shall be subject to judicial review exclusively as provided in the Administrative Review Law (Ill. Rev. Stat. 1991, ch. 110, par. 3-101 et seq.).

c) Hearing process

- 1) The hearing shall be conducted by an impartial administrative law judge appointed by the Department of Public Aid (DPA).
- 2) DPA's hearing rules for medical vendor hearings at 89 Ill. Adm. Code 104.200 shall apply, except that the following Sections do not apply to these hearings: 104, 104.204, 104.206, 104.208, 104.210, 104.216, 104.217, 104.221, 104.260, 104.272, 104.273, and 104.274.
- 3) The appeal shall be filed with, and received by, the Department's Hearing and Appeals Unit, 401 Stratton Building, Springfield, IL 62765, within 20 working days after the date of the decision.
- 4) The Department or DPRS shall send a copy of the appeal to the DPA Vendor Hearings Section, 624 South Michigan Avenue, Chicago, IL 60605-1906 within five days after receiving the appeal.
- 5) The appellant shall direct all non-written communications relevant to the hearing to the Supervisor of the Department's Hearing and Appeals Unit or to DPRS, who shall send them to the DPA Vendor Hearings Section.
- 6) A recommended decision shall be submitted to the DPA Director and copies mailed to the parties, in accordance with DPA's rule at 89 Ill. Adm. Code 104.290. A copy shall also be mailed to the Supervisor of the Department's Hearing and Appeals Unit or to DPRS.

d) Final administrative decision

The Director of the Department of Public Aid shall issue a final administrative decision in accordance with DPA's rule at 89 Ill. Adm. Code 104.295.

e) Judicial review

Final administrative decision shall be subject to judicial review exclusively as provided in the Administrative Review Law (735 ILCS 5/Art. III).

(Source: Amended at 18 Ill. Reg. **15593**, effective
06T 0-5-1994)

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENT

- 1) Heading of the Part: Medicaid Home and Community-Based Services for Developmentally Disabled Recipients
- 2) Code Citation: 59 Ill. Adm. Code 120
- 3) Section Number: Adopted Action:
120.110 Amended

4) Statutory Authority: Implementing Section 3 of the Community Services Act [405 ILCS 30/3] and authorized by Section 5-104 of the Mental Health and Developmental Disabilities Code [405 ILCS 5/5-104] and Section 5 of the Department of Mental Health and Developmental Disabilities Act [20 ILCS 1705/5].

5) Effective Date of Amendment: October 5, 1994

6) Does this rulemaking contain an automatic repeal date? No.

7) Does this amendment contain incorporations by reference? No. This proposed amendment does not contain any incorporations by reference.

8) Date Filed in Agency's Principal Office: September 30, 1994

9) Notice(s) of Proposal Published in Illinois Register: March 18, 1994 (18 Ill. Reg. 3990)

10) Has JCRC issued a Statement of Objections to this amendment? No. JCRC has not issued an objection to this amendment.

11) Difference(s) between proposal and final version: The Department made the following changes in response to recommendations from the Administrative Code Division:

Underscoring was deleted from question (2) in the list of questions. The phrase "amended at 18 Ill. Adm. Code _____," effective _____, was added to the Main Source Note.

The Department made the following changes in response to public comments:

The phrase "or the individual's representative" was added to subsection (a).

The Department made the following technical changes:

In the opening statement, the phrase "an individual" was substituted for the phrase "a recipient"; in subsection (a), the word "individual" was substituted for the word "recipient". The Department anticipates proposing amendments to other Sections of Part 120 in the near future. In those amendments, the word "individual" will be substituted for the word

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENT

"recipient". Making these same changes in Section 120.110 will make it consistent with language which will be adopted in all other Sections of Part 120.

The Department made the following changes in response to agreements made with the Joint Committee on Administrative Rules:

The heading for Subpart C was added before Section 120.110.

Subsection (c) - The comma following the word "Section" was deleted.

Subsection (e) - The word "after" was substituted for the word "of" following the word "days".

Subsection (h) - The phrase "Hearing and Appeals Unit" was substituted for the phrase "Hearings and Appeals Unit".

12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes, all changes were made.

13) Will this amendment replace an emergency rule? No.

14) Are there any amendments pending on this Part? No.

15) Summary and Purpose of Amendment: As a result of an audit conducted by the U.S. Health Care Financing Administration in March 1993, the Department agreed to allow the Department of Public Aid to conduct recipient and provider administrative hearings and to issue the final administrative decision in order to conform to Medicaid regulations. Those regulations require the single State Medicaid agency to hold provider and recipient hearings. The Department of Public Aid is the single State Medicaid agency in Illinois. This amendment is being proposed in response to that agreement.

16) Information and questions regarding this adopted amendment shall be directed to:

Name: Judith Hollenberg
Rules Administrator
Address: 403 Stratton Building
Springfield, IL 62765
Telephone: (217)785-3313

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENT

TITLE 59: MENTAL HEALTH
CHAPTER I: DEPARTMENT OF MENTAL HEALTH
AND DEVELOPMENTAL DISABILITIES

PART 120

MEDICAID HOME AND COMMUNITY-BASED SERVICES FOR
DEVELOPMENTALLY DISABLED RECIPIENTS

SUBPART A: GENERAL PROVISIONS

Section	
120.10	Definitions
120.20	Purpose
120.30	Program description
120.40	Service descriptions
120.50	Target population

SUBPART B: SYSTEM COMPONENTS

Section	
120.60	Overview
120.70	Service vendor contracts
120.80	Program assurances
120.90	Department audit

SUBPART C: RECIPIENT RIGHTS AND RESPONSIBILITIES

Section	
120.100	Overview
120.110	Appeals and fair hearings
120.120	Recipient responsibilities

SUBPART D: OPERATIONAL PROCEDURES

Section	
120.130	Filing an application
120.140	Eligibility criteria
120.150	Eligibility determination
120.160	Individual habilitation plan

AUTHORITY: Implementing Section 3 of the Community Services Act [405 ILCS 30/3] and authorized by Section 5-104 of the Mental Health and Developmental Disabilities Code [405 ILCS 5/5-104] and Section 5 of the Department of Mental Health and Developmental Disabilities Act [20 ILCS 1705/5].

SOURCE: Adopted and codified at 7 Ill. Reg. 15630, effective November 9, 1983; emergency amendment at 16 Ill. Reg. 2652, effective February 1, 1992, for a maximum of 150 days; emergency expired June 30, 1992; amended at 18 Ill. Reg.

15600, effective OCT 05 1994.

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SUBPART C: RECIPIENT RIGHTS AND RESPONSIBILITIES

Section 120.110 Appeals and fair hearings

Any recipient who applies for or receives services or assistance has the right to appeal and shall be given an explanation of the right to appeal at the time of application and upon request. The recipient may request a fair hearing in accordance with procedures stipulated in 42 CFR 431.1902. The recipient may authorize representation by legal counsel, relative, friend or other spokesperson. For appeals initiated by an individual concerning services, the following procedures apply:

- a) The recipient individual, parents, or guardian or the individual's representative may appeal the following actions:
 - 1) Refusal to accept an application or reapplication;
 - 2) Failure to act upon an application within the mandated time period;
 - 3) Denial of service;
 - 4) Suspension, termination, or reduction of services.
- b) The recipient, parents or guardian must submit a written request for appeal to be received by the Department within 60 calendar days of the date the Department sends a notice advising the recipient of the above actions taken. The appeal request shall be submitted in writing to the Department. This 60-day limitation does not apply if the Department fails to notify the recipient or fails to take action on a specific request. The hearing shall be conducted by an impartial hearing officer appointed by the Department of Public Aid (DPA).
- c) If a written request for appeal is received by the Department within 60 calendar days of the date the notice was sent by the Department, the services shall be continued at the level in effect prior to the proposed action pending the results of the fair hearing process. DPA's hearing rules for assistance appeals, as set forth at 89 Ill. Adm. Code 104, shall apply, except that subsection (f) of this Section shall apply rather than any similar DPA rule.
- d) When the notice of appeal is received, the region office will conduct with the appellant or the appellant's representative an informal review of the appealed action to discuss reasons for the appeal and to address resolutions. The appellant and the appellant's representative (if the appellant has a representative) shall be notified in writing of the time, date and place of the informal review. The region may reverse, modify or leave unchanged its decision. The appellant or the appellant's representative shall be notified within 10 working days following the informal review. The appeal shall be filed with, and received by, the Department's Hearing and Appeals Unit, 401 Stratton Building, Springfield IL 62765 within 10 working days after the date of the decision.
- e) If the appellant does not withdraw the appeal following the informal review, a formal hearing shall be conducted within 60 days from the date of the filing of the appeal. An appeal hearing shall be conducted by an impartial hearing officer authorized by the Department

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Director to consider the issue under appeal. The Department shall send a copy of the appeal to the DPA Assistance Hearings Section, 624 South Michigan Avenue, Chicago IL 60605-1906 within five calendar days after receiving the appeal.

- f) Before and during the hearing, the Department shall permit in accordance with the Mental Health and Developmental Disabilities Confidentiality Act, the appellant and/or authorized representative to examine the appellant's medical or financial record and to obtain copies of medical or financial record material upon payment of a charge for reproduction. Within 10 working days after the notice of appeal is received, the Department shall conduct an informal review of the appealed action and reverse, modify or leave unchanged its decision. The appellant and the DPA's Assistance Hearings Section shall be notified of the Department's action within five working days after the informal review.
- g) Each hearing shall be conducted at a time, date and place accessible and convenient to the appellant including the appellant's home, if necessary. The Department shall provide preliminary written notice of the hearing to the appellant not less than 10 days before the date of the hearing. The receipt of the request for an appeal shall stay the Department's decision pending the final administrative decision or the termination of the appeal. If the decision being appealed is suspension, termination or reduction of services, services shall not be suspended, terminated or reduced until the appeal is resolved.
- h) The hearing officer must review the record of Department actions or decisions and apply policy to the particular case situation. The final administrative decision either upholds the Department's action and applies policy to the particular case situation or does not uphold the Department's action or determines a lack of Department jurisdiction. The hearing officer shall prepare a statement of fact supporting its decision. The Department shall send the final administrative decision in writing to the appellant or the appellant's representative and shall set forth the facts of the appeal and the basis for decision. This notice must be sent as soon as possible and no later than 30 calendar days from the date of initiation of the appeal unless the appellant has requested a delay in the hearing process. The decision resulting from the appeal shall become a part of the record of the appeal and an official report of the appeal shall be made available by the Department upon request. The hearing shall be held at the DPA office nearest the appellant's home, unless the appellant, the Department's Hearing and Appeals Unit, and the DPA Assistance Hearings Section agree to hold it elsewhere.
- i) In the event the appellant or the appellant's representative does not appear at the time, date and place designated for the hearing, the appeal shall be deemed abandoned and shall be dismissed by the hearing officer. The hearing officer shall inform the appellant and the appellant's authorized representative if any of the dismissal by written notices. Following the hearing, the Director of the Department of Public Aid shall issue a final

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

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administrative decision in accordance with DPA's rule at 89 Ill. Adm. Code 104.70. Copies of the decision shall be mailed to the appellant, the appellant's representative (if any), and to the Supervisor of the Department's Hearing and Appeals Unit.

(Source: Amended at 18 Ill. Reg. 15600, effective OCT 03 1994.)

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENT

- 1) Heading of the Part: Services Charges
- 2) Code Citation: 59 Ill. Adm. Code 106
- 3) Section Number: 106.45
Adopted Action:
Amended
- 4) Statutory Authority: Implementing Section 5-105 of the Mental Health and Developmental Disabilities Code Act [405 ILCS 5/5-105] and authorized by Section 5-104 of the Mental Health and Developmental Disabilities Code [405 ILCS 5/5-104] and Section 5 of the Department of Mental Health and Developmental Disabilities Act [20 ILCS 1705/5].
- 5) Effective Date of Amendment: October 5, 1994
- 6) Does this rulemaking contain an automatic repeal date? No.
- 7) Does this amendment contain incorporations by reference? No. This adopted amendment does not contain any incorporations by reference.
- 8) Date Filed in Agency's Principal Office: September 30, 1994
- 9) Notice(s) of Proposal Published in Illinois Register: May 20, 1994 (18 Ill. Reg. 7583)
- 10) Has JCAR issued a Statement of Objections to these amendments? No. JCAR has not issued a Statement of Objections to this amendment.
- 11) Difference(s) between proposal and final version: The following technical changes were made in response to recommendations of JCAR staff:

In the Authority note the citation "405 ILCS 5/Ch.5" was substituted for the citation "405 ILCS 5/5-100 through 5-117"; the comma following this citation was deleted.

Subsection (i) - "42 CFR 430" was substituted for "42's CFR 430" in the second line.

Subsection (l) - In the next to the last line, the comma following the word "Act" was deleted and the parenthesis before the citation to 740 ILCS 110/11 was replaced with a bracket.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes, all changes have been made.
- 13) Will this amendment replace an emergency rule? No, this amendment will not replace an emergency rule.

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14) Are there any amendments pending on this Part? No amendments are pending on this Part.

15) Summary and Purpose of Amendment: Section 106.45 is being amended to incorporate provisions of the Department of Public Aid's rule at 89 Ill. Adm. Code 120.61 that permit a deduction from income for allowances for both the spouse of an individual who is receiving services in a Department facility and for the individual's dependent family member(s) before any services charges are imposed.

16) Information and questions regarding this adopted amendment shall be directed to:

Name: Judith Hollenberg
Rules Administrator
Address: 403 Stratton Building
Springfield, IL 62765
Telephone: (217)785-3313

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENT

TITLE 59: MENTAL HEALTH
CHAPTER I: DEPARTMENT OF MENTAL HEALTH
AND DEVELOPMENTAL DISABILITIES

PART 106
SERVICES CHARGES

Section	Estates of recipients admitted to state hospitals (Repealed)
106.10	Definitions
106.15	Maximum charges for treatment (Repealed)
106.20	Charges for services
106.25	Liability for treatment charges (Repealed)
106.30	Liability for services charges
106.35	Determination of ability to pay treatment charges (Repealed)
106.40	Determination of ability to pay services charges
106.45	Standards for ability to pay treatment charges (Repealed)
106.50	Allowances for unusual expenses or circumstances in determining ability to pay treatment charges (Repealed)
106.60	Allowances for unusual expenses and/or exceptional circumstances in determining ability to pay services charges
106.65	Petition for release from or modification of treatment charges (Repealed)
106.70	Petition for release from or modification of services charges
106.75	Computing costs of hospitalization of recipients (Repealed)
106.80	Computing monthly costs of recipient services charges
106.85	Partial payment of cost of maintenance for certain mentally retarded persons in licensed private facilities (Repealed)
106.90	Partial payment of costs of maintenance for certain mentally ill children in licensed private facilities (Repealed)
106.100	Responsible Relative Liability

AUTHORITY: Implementing Chapter 5 of the Mental Health and Developmental Disabilities Code [405 ILCS 5/Ch. 5] and Section 11 of the Mental Health and Developmental Disabilities Confidentiality Act [740 ILCS 110/11], and authorized by Section 5-104 of the Mental Health and Developmental Disabilities Code [405 ILCS 5/5-104] and Section 5 of the Department of Mental Health and Developmental Disabilities Act [20 ILCS 1705/5].

SOURCE: Filed effective October 1, 1969; codified at 5 Ill. Reg. 10721; amended at 6 Ill. Reg. 879, effective January 15, 1982; emergency amendment at 7 Ill. Reg. 13690, effective October 1, 1983 for a maximum of 150 days; amended at 8 Ill. Reg. 22555, effective November 7, 1984; amended at 11 Ill. Reg. 17197, effective October 9, 1987; amended at 12 Ill. Reg. 10472, effective June 7, 1988; amended at 12 Ill. Reg. 18158, effective October 31, 1988; amended at 13 Ill. Reg. 3821, effective March 14, 1989; amended at 15 Ill. Reg. 1555, effective January 22, 1991; amended at 18 Ill. Reg. 15606, effective

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DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES

NOTICE OF ADOPTED AMENDMENT

Section 106.45 Determination of ability to pay services charges

- a) The Department, in determining the ability of the responsible person (recipient, responsible relative, guardian, trustee and/or payee) to pay services charges, shall assemble any necessary information pertaining to his or her financial status and shall then set the amount for which the responsible person shall be held liable. Recipients and all responsible persons must furnish financial information on admission or as soon thereafter as possible to enable the Department to make a proper determination of the sources available for the cost of services charges. The liability for payment of services charges shall be based on information available at the time of determination. (Such data may include savings, trusts, wills, evidence of indebtedness, evidence of court-ordered payments, and the like.) Each person for whom a determination has been made shall be issued a form DMHDD-612, Notice of Determination, notifying the person of his or her liability. Such notice shall be issued even when current determined liability is \$0.00.
- b) When there is a demonstrated ability to pay, payment for services is an obligation established by Sections 5-100 through 5-117 of the Mental Health and Developmental Disabilities Code [405 ILCS 5/5-100 through 5-117] against the recipient, responsible relatives, guardians, trustees and/or payees ~~§§ 5-100 through 5-117~~.
- c) If the responsible person fails to submit financial information as requested, the Department may assess services charges at the maximum rate of charge as provided in Section 106.25 until such information is supplied and an actual assessment can be determined. In the absence of billing during the period covered in such instances, the Department may consider that notices and requests for information as previously sent shall constitute ample notice of liability and indebtedness for such period. However, in subsequent review or annual redetermination involving responsible relatives, no services charges shall be retroactively established prior to the date of contact for financial information.
- d) Subsequent review could be initiated by the recipient of services prior to the annual redetermination due to changes in ability to pay or as a result of an administrative hearing or by the Board of Reimbursement Appeals. Recipients and responsible relatives have a responsibility to inform the Department of any changes.
- e) Liability of responsible relatives shall be reviewed annually and such responsible relatives shall be requested to submit copies of their most recent U.S. Individual Income Tax Return. This information will be used as a basis for determining services charges in accordance with this Part and the schedule of charges in Section 106.45, Table A.
- f) The determination by the Department of the liability of a responsible person to pay an amount up to the maximum rate as established in Sections 106.25 and 106.25(b) shall continue in force until the Department determines a different amount on the basis of changes in

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- circumstances surrounding the person's ability to pay, or until a change has been made in the standards of ability to pay set forth in Sections 106.25 and 106.25(b) or until a release from or a modification of services charges is granted upon a hearing on the petition of a person liable in accordance with Section 106.75 and Section 5-111 of the Mental Health and Developmental Disabilities Code ~~§§ 5-111 through 5-117~~ ~~§§ 5-111 through 5-117~~ [405 ILCS 5/5-111].
- g) The determination of the ability to pay and amount of liability of the recipient for services charges, up to the prevailing maximum rate established for recipients in Section 106.25, shall be based on all assets and income of the recipient. After considering the recipient's legal dependent's financial needs as covered in Section 106.45(k), all resources and assets are reduced to the allowable reserve exemption in accordance with Section 106.45(h).
- h) The allowable reserve exemption, as provided for in Section 5-106 of the Mental Health and Developmental Disabilities Code ~~§ 5-106~~ ~~§ 5-106~~ ~~§ 5-106~~ [405 ILCS 5/5-106], is determined by the amount of assets owned at the time of the recipient's admission except that the allowable reserve exemption from all sources cannot exceed that established by the Illinois Department of Public Aid at 89 Ill. Adm. Code 120.382. The recipient's allowable reserve exemption can only be increased by the unused portions of the monthly personal and clothing allowance or unspent workshop or other monetary incentive funds, such as living skills program funds. Payments to be paid by the recipient for services charges may not be deferred to build a reserve up to the maximum amount allowed.
- i) If the recipient becomes eligible and is approved for Medicaid (42 U.S.C.A. 1396a ~~et seq.~~ (1992)), 42 CFR 430 ~~et seq.~~ (1992) and ~~§ 106.45~~ the Department of Public Aid's rules at 89 Ill. Adm. Code 120.40 and 120.382 govern the allowable reserve and personal and clothing allowance.
- j) The Department shall allow deductions from income for a community spouse maintenance needs allowance and a family maintenance needs allowance for each dependent family member who does not have enough income to meet his or her needs. Family members include dependent children under age 21, dependent adult children, dependent parents or dependent siblings of either spouse who are living with the community spouse. To determine the amount of the deduction:
- 1) The deduction for the community spouse maintenance needs allowance, as set forth in the Department of Public Aid's rule at 89 Ill. Adm. Code 120.61(d), is equal to the community spouse maintenance needs standard less any non-exempt monthly income of the community spouse. The deduction is allowed only to the extent that income of the spouse who is receiving services at a Department-operated facility is contributed to the community spouse. However, the deduction for the community spouse maintenance needs allowance shall not be less than the amount ordered by the court for support of the community spouse or the amount determined as the result of the fair hearing.

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- 2) The deduction for the family maintenance needs allowance for each dependent family member is equal to one-third of the difference between the family maintenance needs standard and any non-exempt income of the family member as set forth in the Department of Public Aid's rule at 89 Ill. Adm. Code 120.61(d).

~~746~~ Prior to the assessment of services charges against a recipient of services, the Department shall review the financial needs of the recipient's legal dependents. The financial needs of these legal dependents shall be based on amounts expended up to an amount equal to the minimum yearly income for which a responsible relative would be subject to a charge as shown in Section 106. Table A. Any amounts as allowed which are not expended for support of legal dependents claimed on the recipient's U.S Individual Income Tax Return, shall be subject to services charges.

~~747~~ When it is necessary for the Department to disclose information in order to collect services charges, such disclosure shall be limited to information needed to pursue collection, and the information so disclosed shall not be used for any other purpose nor shall it be redisclosed except in connection with such collection activities (Section 11 of the Mental Health and Developmental Disabilities Confidentiality Act ~~748~~ ~~Rev. Stat.~~ ~~1989, ch. 127, par. 811-7~~ [740 ILCS 110/11]).

(Source: Amended at 18 Ill. Reg. **15606**, effective **OCT 05 1994**)

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- 1) Heading of the Part: Payment of Taxes by Electronic Funds Transfer
- 2) Code Citation: 86 Ill. Adm. Code 750
- 3) Section Numbers: Adopted Action:
750.300 Amendment
750.400 Amendment
750.900 Amendment
- 4) Statutory Authority: 35 ILCS 120/3
- 5) Effective Date of Rulemaking: October 11, 1994
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain incorporations by reference? No.
- 8) Date Filed in Agency's Principal Office: October 11, 1994
- 9) Notice of Proposal Published in Illinois Register:
April 22, 1994, 18 Ill. Reg. 6112
- 10) Has JCAR issued a Statement of Objections to these rules? No
- 11) Difference(s) between proposal and final version: Certain minor editorial or typographical corrections made at the request of JCAR or the Code Unit are not detailed here.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes
- 13) Will this rulemaking replace an emergency rule currently in effect? No
- 14) Are there any amendments pending on this Part? No
- 15) Summary and Purpose of Rulemaking: This rulemaking amends the Department's rules concerning the payment of taxes by electronic funds transfer. Section 750.300(b)(4) is amended to provide that beginning on October 1, 1994, ST-1 return (Retailers' Occupation Tax and Use Tax) payments will be added to the type of payments that must be made by electronic funds transfer by those taxpayers over the statutory threshold for electronic funds transfer payments. This rulemaking amends Section 750.400 to explain that all taxpayers required to make payments by electronic funds transfer must complete an authorization agreement for electronic funds transfer. Section 750.900(c)(3) has been deleted as unnecessary. The provision was drafted to provide a basis for reasonable cause for penalty abatement in the event that a written receipt for an EFT transaction was not issued. However, under the current EFT system, receipts are not issued. Instead, pursuant to

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TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE
PART 750

PAYMENT OF TAXES BY ELECTRONIC FUNDS TRANSFER

Section
7750.100
7750.200
7750.300
7750.400
7750.500
7750.600
7750.700
7750.800
7750.900

Scope of the Program and Rules

Definitions

Payments Required to be Paid by Electronic Funds Transfer

Eligibility Determination and Taxpayer Notification

Voluntary Program Participation

Methods of Electronic Funds Transfer Payment

Payment Transmission Errors

Department Notification Requirement

Due Date; General Provisions

AUTHORITY: Implementing and authorized by "AN ACT in relation to payment of taxes by electronic funds transfer, amending named Acts" (P.A. 87-1132 as amended by P.A. 87-1246).

SOURCE: Adopted at 17 Ill. Reg. 18132, effective October 4, 1993; amended at 18 Ill. Reg. 15612, effective OCT 11 1994.

Section 750.300 Payments Required to be Paid by Electronic Funds Transfer

a) Income tax payments

- 1) Beginning on October 1, 1993, certain withholding tax payments and estimated income tax payments will be required to be paid by electronic funds transfer. The threshold amounts are set by law, change over time, and are detailed below.
- 2) Beginning on October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more under Article 7 of the Act shall make all payments required by rules of the Department by electronic funds transfer. Beginning October 1, 1993, a taxpayer who has an average quarterly estimated tax payment obligation of \$450,000 or more under Article 8 of the Act shall make all payments required by rules of the Department by electronic funds transfer. (Section 6-9t 601.1 of the Illinois Income Tax Act ~~111t-Rev-Stat-1993-Ch-329-Par-6-6t~~ [35 ILCS 5/6-601.1] ("the IITA"))
- A) Beginning on October 1, 1994, the threshold for taxpayers with withholding liability under Article 7 of the IITA drops to an average monthly liability of \$100,000, and, beginning on October 1, 1995, the threshold drops to an average monthly liability of \$50,000.
- B) Beginning on October 1, 1994, the threshold for taxpayers with liability for estimated tax payments under Article 8 of the IITA drops to an average quarterly estimated tax payment obligation of \$300,000, and, beginning on

DEPARTMENT OF REVENUE
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Section 750.600 taxpayers receive trace numbers or confirmation numbers. As a result, there is no need for a rule regarding failure to obtain written receipts.

16) Information and questions regarding this adopted amendment shall be directed to:

Keith W. Staats
Senior Counsel - Income Tax
Illinois Department of Revenue
Office of General Counsel
101 West Jefferson
Springfield, Illinois 62794
Phone: (217) 782-6336

The full text of the Adopted Amendment begins on the next page:

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October 1, 1995, the threshold drops to an average quarterly estimated tax payment obligation of \$150,000.

- 3) The Department will only require payments by electronic funds transfer in those circumstances in which it is cost-effective for the Department to receive payments by electronic funds transfer and where receipt of payments by electronic funds transfer is consistent with the Department's tax processing capabilities.

- 4) Taxpayers over the statutory thresholds will only be required to make certain types of income tax payments by electronic funds transfer.

A) Taxpayers with income tax withholding liabilities over the statutory thresholds shall make IL-501 payments by electronic funds transfer. All other withholding payments by those taxpayers shall be made by conventional means.

B) Corporate taxpayers with estimated income and replacement tax liabilities over the statutory thresholds shall make IL-1120 ES payments and IL-505B payments by electronic funds transfer.

C) Individual taxpayers with estimated income tax liabilities over the statutory thresholds shall make IL-1040ES and IL-5051 payments by electronic funds transfer.

D) Any other taxpayers not listed above that who incur estimated income tax liabilities over the statutory thresholds will, upon contact by the Department, be required to make subsequent estimated payments by electronic funds transfer as directed by the Department.

b) State and local occupation and use tax payments

1) Beginning on October 1, 1993, the Department will require certain ~~accelerated~~ state and local occupation and use tax payments to be made by electronic funds transfer. ~~The Department will only require that accelerated payments for taxpayers over the thresholds stated below Subsection (b)(4) below sets forth the types of payments that must be made by electronic funds transfer.~~

2) Beginning October 1, 1993, a taxpayer who has an average monthly tax liability of \$150,000 or more shall make all payments required by rules of the Department by electronic funds transfer. (Section 3 of the Retailers' Occupation Tax Act ~~1993 Rev. Stat. 1991 ch. 120 par. 442~~ [35 ILCS 120/3] ("the ROT"))

A) Beginning October 1, 1994, the threshold for taxpayers required to make payments by electronic funds transfer drops to those taxpayers with average monthly tax liability of \$100,000.

B) Beginning October 1, 1995, the threshold for taxpayer's

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taxpayers required to make payments by electronic funds transfer drops to those taxpayers with average monthly tax liability of \$50,000.

- 3) The Department will only require payments by electronic funds transfer in those circumstances in which it is cost-effective for the Department to receive payments by electronic funds transfer and where receipt of payments by electronic funds transfer is consistent with the Department's tax processing capabilities.

- 4) Taxpayers over the statutory thresholds will only be required to make RR-3 sales tax accelerated quarter-monthly payments and ST-1 return payments by electronic funds transfer. Any other payments ~~which~~ that accompany a tax return (for example, ST-1 ~~return payments~~, ST-1-X return payments, 556 return payments, PST-3 return payments, etc.) may not be paid by electronic funds transfer.

(Source: Amended at 18 Ill. Reg. 15612, effective OCT 1 1994)

Section 750.400 Eligibility Determination and Taxpayer Notification

Beginning in 1993, before August 1, the Department shall notify all taxpayers required to make payments by electronic funds transfer. For all years after 1993, the Department will notify, before August 1, only those taxpayers who become required to make payments by electronic funds transfer. All taxpayers required to make payments by electronic funds transfer, and all taxpayers accepted for voluntary participation in the program, must complete an authorization agreement for electronic funds transfer (Department Form EFT-1). Taxpayers who use service groups or other agents to make tax payments remain responsible for completing the authorization agreement. Service groups or agents may not complete the authorization agreement on behalf of taxpayers. All taxpayers required or permitted to make payments by electronic funds transfer shall make such payments for a minimum of one year beginning on October 1.

(Source: Amended at 18 Ill. Reg. 15612, effective OCT 1 1994)

Section 750.900 Due Date; General Provisions

- a) Taxpayers who are required to remit tax payments through electronic funds transfer and voluntary program participants must initiate the transfer so that the amount due is deposited as collected funds to the Department's account on or before the due date under the appropriate tax Act. Taxpayers should be aware that the provisions of Section 1.25 of the Statute on Statutes ~~1991 Rev. Stat. 1991 ch. 117 par. 1926~~ [5 ILCS 70/1.25] do not apply to payments made by electronic funds transfer as the payments are not transmitted by mail.

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- b) The electronic funds transfer method of payment does not change any current filing requirements for tax returns.
- c) In addition to the provisions for reasonable cause for late payment under the applicable tax laws, for electronic funds transfer purposes, reasonable cause for late payment by electronic funds transfer includes the following:

1) The inability to gain access to the EFT system on the required date because of a system failure beyond the reasonable control of the taxpayer. For example:

- A) In the case of ACH debit transactions, the taxpayer is unable to make telephone contact with the system to provide an instruction to transfer funds from the taxpayer's account, or
- B) In the case of ACH credit transactions, the taxpayer's bank is unable to gain access to the ACH network to arrange for a deposit of funds with the Department;
- 2) The failure of the electronic funds transfer system to properly apply a payment; or
- 3) ~~the failure of the electronic funds transfer system to issue proper verification of receipt of payment information.~~

(Source: ~~Act~~ Act ~~11 1994~~ 18 Ill. Reg. 15612, effective 15612)

- 1) Heading of the Part: Property Tax Code
- 2) Code Citation: 86 Ill. Adm. Code 110
- 3) Section Numbers: Adopted Action:
110.160 Amended
- 4) Statutory Authority: 35 ILCS 205
- 5) Effective Date of Amendment(s): October 11, 1994
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this amendment contain incorporations by reference? No
- 8) Date Filed in Agency's Principal Office: October 11, 1994
- 9) Notice of Proposal Published in Illinois Register:
December 31, 1993, 17 Ill. Reg. 22485
- 10) Has JCAR issued a Statement of Objections to these Amendments?
No
- 11) Differences between proposal and final version: Certain minor editorial or typographical corrections made at the request of JCAR or the Code Unit are not detailed here.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the agreement letter issued by JCAR? Yes
- 13) Will this amendment replace an emergency amendment currently in effect? No
- 14) Are there any amendments pending on this Part? No
- 15) Summary and Purpose of Amendment(s): This rulemaking sets forth a current list of Multi-township assessment districts. Section 2-10 of the Property Tax Code requires that "the Department shall promulgate the several multi-township assessment districts as provided in this Section (and) file the same with the Secretary of State as provided in the Illinois Administrative Procedure Act"
- 16) Information and questions regarding this adopted amendment shall be directed to:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

Keith W. Staats
 Senior Counsel - Income Tax
 Illinois Department of Revenue
 Office of General Counsel
 101 West Jefferson
 Springfield, Illinois 62794
 Phone: (217) 782-6336

The full text of the Adopted Amendment begins on the next page:

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

TITLE 86: REVENUE
 CHAPTER I: DEPARTMENT OF REVENUE

PART 110

PROPERTY TAX/REVENUE-ACT-OP-1999 CODE

Section	
110.101	Railroads
110.105	Non-carrier Real Estate of Railroads
110.110	Procedures for Assessment of Pollution Control Facilities and Low Sulphur Dioxide Emission Coal Fueled Devices
110.115	Exemption Proceedings
110.120	Oil Right Lessees and Producers
110.125	Reports to be Filed with the Department
110.130	Hearings and Records of County Assessor, Supervisor of Assessments or Board of Assessors
110.135	Review of Assessments - Counties of 1,000,000 or More
110.140	Board of Review Procedures and Records - Counties of Less than 1,000,000
110.141	Farmland Factor Review Procedures (Repealed)
110.145	Practice and Procedure
110.150	Records Reproduction
110.155	Appointment of Board of Review Members After Examination
110.160	Multi-township Assessment Districts
110.165	Farmland Assessment Review Procedures
110.170	Assessors' Bonus
110.175	Equalization by Supervisor of Assessments
110.180	Supervisor of Assessments Examination
110.190	Property Tax Extension Limitation

AUTHORITY: Implementing the Property Tax Code (See P.A. 88-455) [35 ILCS 205] and authorized by Section 39b35 of the Civil Administrative Code of Illinois [20 ILCS 2505/39b19].

SOURCE: Adopted June 1, 1940; amended at 5 Ill. Reg. 2999, effective March 11, 1981; amended at 5 Ill. Reg. 5888, effective May 26, 1981; amended at 6 Ill. Reg. 9707, effective July 27, 1982; amended at 6 Ill. Reg. 14564, effective November 5, 1982; codified at 7 Ill. Reg. 5886; amended at 8 Ill. Reg. 24285, effective December 5, 1984; amended at 9 Ill. Reg. 159, effective December 26, 1984; amended at 9 Ill. Reg. 12022, effective July 24, 1985; amended at 10 Ill. Reg. 11284, effective June 16, 1986; amended at 10 Ill. Reg. 15125, effective September 2, 1986; amended at 11 Ill. Reg. 19675, effective November 23, 1987; amended at 11 Ill. Reg. 20972, effective December 11, 1987; amended at 12 Ill. Reg. 14346, effective August 29, 1988; amended at 13 Ill. Reg. 6803, effective April 12, 1989; amended at 13 Ill. Reg. 7469, effective May 2, 1989; amended at 15 Ill. Reg. 3522, effective February 21, 1991; emergency rule added at 15 Ill. Reg. 14297, effective October 1, 1991, for a maximum of 150 days; amended at 16 Ill. Reg. 2624, effective February 4, 1992; emergency amendment at 17 Ill. Reg. 22584, effective January 1, 1994, for a maximum of 150 days; amended at 18 Ill.

DEPARTMENT OF REVENUE

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Reg. 15618, effective OCT 11 1994.

Section 110.160 Multi-township Assessment Districts

The following list of multi-township assessment districts have been promulgated and filed with by this Department in accordance with Sections 2-10 and 2-15 of the Property Tax Code [35 ILCS 205/2-10 and 2-15], effective January 1, 1994, (Section Sections 1.1 and 1.2 of the Revenue Act of 1939, repealed January 1, 1994):

County Townships in District

- Adams
- 1- Lima, Keene
 - 2- Houston, Northeast
 - 3- Clayton, Concord
 - 4- McKee, Beverly, Richfield
 - 5- Fair-Creek-Payson
 - 6- Honey-Creek-Gilmer-Burton
 - 7- Columbus, Liberty
 - 1- Liberty, Columbus
 - 2- Burton, Gilmer, Honey Creek
 - 3- Lima, Keene
 - 4- Houston, Northeast
 - 5- Clayton, Concord
 - 6- Fall Creek, Payson

Bond

- 1- Mills, Tamalco
- 2- Ba-Granger-Old-Ripley

Boone

- 1- Manchester, LeRoy, Caledonia
- 2- Florar-Spring
- 2- Bonus, Spring

Brown

- 1- Pea-Ridge-Missouri-Beer-Ripley
- 2- Cooperstown-Versailles-Elkhorn-Buckhorn
- 1- Lee, Pea Ridge, Missouri, Ripley, Cooperstown
- 2- Buckhorn, Elkhorn, Versailles

Bureau

- 1- Fairfield-Gold-Mineral
- 2- Neponset-Macon
- 3- Greenville-Manitus
- 4- Walnut-Bureau
- 5- Indiantown-Arispie-Miloy-Wheatland
- 6- Ohio-Dover
- 7- Ba-Metlier-Elarton
- 8- Berlin-Westfield
- 9- Selby-Beeperstown
- 1- Bureau, Walnut
- 2- Berlin, Westfield

DEPARTMENT OF REVENUE

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County Townships in District

- 3- Leepertown, Selby
- 4- Fairfield, Gold, Mineral
- 5- Neponset, Macon
- 6- Greenville, Manlius
- 7- Indiantown, Arispie, Milo, Wheatland
- 8- Ohio, Dover
- 9- LaMoille, Clarion

Carroll

- 1- Washington, Woodland, Freedom
- 2- Cherry-Stover-Shannon
- 3- Rock-Creek-Bima
- 4- Wycox-Elkhorn-Grove
- 5- Salem-Fairhaven
- 2- Salem, Fairhaven
- 3- Elkhorn Grove, Wycox

Cass

- 1- Bluff-Springs-Arenzville-Hagener
- 2- Sandemen-Valley-Virginia
- 3- Chandler-Valley-Panther-Creek-Newmansville
- 4- Philadelphia-Ashland
- 1- Sandamon Valley, Virginia
- 2- Ashland, Philadelphia
- 3- Panther Creek, Newmansville, Chandlerville
- 4- Bluff Springs, Arenzville, Hagener

Champaign

- 1- East Bend, Newcomb, Condit, Hensley
- 2- Ludlow, Rantoul
- 3- Harwood, Kerr, Compromise
- 4- Stanton, Ogden
- 5- Colfax, Sadorus
- 6- Pesotum, Crittenden
- 7- Raymond, Ayers, South Homer
- 1- Mt. Auburn, Mosquito
- 2- Stonington, Prairieeton
- 3- Johnson-Bocuse-Rosamond-Greenwood
- 4- King, Bear Creek, Ricks, Johnson
- 4- Greenwood, Rosamond, Locust

Christian

- 1- Westfield, Parker-Boison-Auburn-Bouglas
- 2- Dolson, Auburn, Douglas, Anderson, Darwiny-York
- 3- Johnson, Orange, Melrose, York
- 1- Larkinsburg, Oskaloosa, Blair
- 2- Bible Grove, Hoosier, Pixley
- 3- Stanford, Clay City
- 4- Songer, Xenia

Clark

- 1- Westfield, Parker-Boison-Auburn-Bouglas
- 2- Dolson, Auburn, Douglas, Anderson, Darwiny-York
- 3- Johnson, Orange, Melrose, York

Clay

- 1- Larkinsburg, Oskaloosa, Blair
- 2- Bible Grove, Hoosier, Pixley
- 3- Stanford, Clay City
- 4- Songer, Xenia

DEPARTMENT OF REVENUE

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County
Clinton

Townships in District

1. St. Rose, Wheatfield
2. Irishtown, Carlyle
3. East-Fork-Meridian-Element
4. Santa Fe, Lake
5. Clement, Meridian, East Fork

Coles

1. Seven Hickory, Charleston
2. Morgan, East Oakland
3. Ashmore, Hutton
4. Paradise-Pleasant-Grove
5. North Okaw, Humboldt

Crawford

1. Licking, Prairie
2. Lamotte, Montgomery
3. Martin, Honey Creek, Southwest

Cumberland

1. Cottonwood, Union, Crooked Creek
2. Spring Point, Woodbury

DeKalb

1. South Grove, Mayfield
2. Malta, Milan
3. Afton, Pierce
4. Shabbona, Paw Paw
5. Victor, Somonauk

Dewitt

1. Waynesville, Barnett
2. Weppeler-Watson
3. Rutledge-Harp-DeWitt
4. Wilson, Rutledge, Harp, DeWitt
5. Tunbridge, Texas
6. Creek-Nixon

Douglas

1. Murdock, Newman
2. Bowdre, Sargent

Edgar

1. Prairie-Brouillette-Creek-Edgar
2. Shick-Embarass
3. Buck-Grandview
4. Symmes-Bieridge
5. Hunter-Stratton
6. Brouillette Creek, Edgar, Prairie
7. Buck, Embarrass, Grandview
8. Elbridge, Hunter, Stratton
9. Shiloh, Young America

Effingham

1. Liberty-Banner-Moccasin
2. Mound-West
3. Jackson-Mason

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

County

Townships in District

1. Banner, Liberty, Moccasin
2. Jackson, Mason
3. Mound, West
4. Watson, Union
5. Bishop, Lucas

Fayette

1. North Hurricane, South Hurricane, Shafter, Bear Grove
2. Bowling-Green-Carson-Bowden
3. Seaton-Otego-Wheat-Band
4. Bear-Grove-Seminary-Pope
5. Kaskaskia-Wilberton-Bone-Grove
6. Seminary, Pope, Kaskaskia
7. Wilberton, Lone Grove, LaCleda
8. Shafter, Otego, Wheatland
9. Loudon, Carson, Bowling Green

Ford

1. Sullivan-Beach-Orchard
2. Brummer-Dix
3. Bynan-Wall
4. Patton-Button
5. Rogers-Mona-Pella
6. Drummer, Dix
7. Patton, Button
8. Sullivan, Peach Orchard, Lyman, Wall
9. Brenton, Pella, Mona, Rogers

Franklin

1. Goode, Barren
2. Ewing, Northern
3. Eastern, Cave

Fulton

1. Fairview-Joshua
2. Orion-Banner
3. Beerfield-Beer-Harris
4. Cass-Bernadotte-Farmers
5. Liverpool-Waterford
6. Isabel-Kerton-Woodland
7. Young-Hickory-Bitsville
8. Ellisville, Young Hickory, Deerfield, Lee
9. Fairview, Joshua
10. Harris, Cass, Bernadotte, Farmers
11. Pleasant, Isabel, Woodland, Kerton, Waterford
12. Banner, Liverpool

Callatin

1. New Haven, Shawnee

DEPARTMENT OF REVENUE

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County

Townships in District

2. Omaha, Asbury, North Fork
Equality, Eagle-Creek, Bowlesville
New-Haven, Shawnee
3. Equality, Bowlesville, Eagle Creek

Greene

1. Patterson, Roodhouse
2. Athensville, Rubicon, Wrights
3. Binder, Rockbridge
4. Walkerville, Bluffdale, Woodville
5. Walkerville, Bluffdale, Woodville
6. Linder, Rockbridge

Grundy

1. Nettle-Creek, Brianna, Norman, Vienna, Highland
2. Garfield, Goodfarm
3. Maize, Peitz
4. Norman, Waupoosee
5. Highland, Vienna, Mazon
6. Goodfarm, Garfield, Greenfield
7. Maize, Braceville
8. Nettle Creek, Brianna

Hamilton

1. Crouch, South-Crouch, Beaver-Creek
2. Knights-Prairie, Piannigan, South-Piannigan
3. Twigg, South-Twigg
4. Crock, Mayberry
5. Dahlgren, Knights Prairie
6. Flannigan, South Flannigan, Twigg, South Twigg, Mayberry
7. Crouch, South Crouch, Beaver Creek, Crock

Hancock

1. Appanoose, Sonora, Nauvoo
2. Pontcosuc, Rock-Creek
3. Burham, Pilot-Grover, Fountain-Green, Hancock
4. Prairie, Carthage
5. Montebello, Wythe
6. Bear-Creek, Harmony
7. Chili, Augusta
8. Walker, St. Albans
9. Warsaw, Wilcox, Rocky Run
10. Nauvoo, Appanoose, Sonora
11. Pontcosuc, Dallas City, Rock Creek
12. Prairie, Carthage
13. Warsaw, Wilcox, Rocky Run
14. Durham, Pilot Grove, Fountain Green, Hancock
15. Wythe, Walker, St. Albans
16. Chili, Augusta
17. Bear Creek, Harmony, St. Mary

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County

Townships in District

1. Media, Raritan, Terre Haute
2. Bald-Bluff, Rozetta, Biggsville
3. Carman, Stronghurst
4. Biggsville, Rozetta, Bald Bluff
5. Media, Raritan, Terre Haute
6. Stronghurst, Carman

Henry

1. Hanna, Phenix
2. Boraine, Yorktown, Alba
3. Edford, Osco
4. Munson, Cornwall, Burns
5. Bynny, Andover
6. Weiler, Galva
7. Edford, Osco
8. Lynn, Andover
9. Munson, Cornwall, Burns
10. Loraine, Yorktown, Alba
11. Weiler, Galva

Iroquois

1. Maiks-Grover, Ashkum
2. Papineau, Beaver-Creek
3. Benforth, Iroquois
4. Beaver, Concord
5. Ridgeland, Onarga
6. Crescent, Ash-Grove
7. Mitford, Stockland
8. Pigeon-Grover, Fountain-Creek
9. Prairie-Green, Lovejoy
10. Ridgeland, Onarga, Artesia
11. Pigeon Grove, Fountain Creek
12. Milford, Stockland, Lovejoy, Prairie Green
13. Crescent, Ash Grove
14. Milks Grove, Ashkum
15. Beaver, Concord
16. Papineau, Beaver-Creek
17. Danforth, Iroquois

Jackson

1. Ora, Vergennes
2. Bevan, Kinkaid, Degonia, Fountain-Bluff
3. Degonia, Kinkaid, Fountain Bluff, Levan
4. Sand Ridge, Grand Tower, Pomona

Jasper

1. Grove, North-Muddy, South-Muddy
2. Crooked-Creek, Grandville, Hunt-City
3. Willow-Hill, Ste-Marie, Pox, Smallwood
4. Crooked Creek, Grandville, Hunt City
5. Smallwood, Fox, Sainte Marie, Willow

DEPARTMENT OF REVENUE

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County

Townships in District

3. Hill
Grove, North Muddy, South Muddy

Jefferson

1. Grand Prairie, Casner
2. Piedr-Parrington
3. Pendleton-Moore-Prairie
4. Bald-Hill-Bik-Brairie
5. Bitssviller-McEtellen
2. Blissville, Bald Hill, Elk Prairie
3. Field, Farrington
4. Pendleton, Moores Prairie

Jersey

1. Richwood-English
2. Jersey-Rayler-Fidelity
3. Rosedale-Otter-Creek
1. Ruyle, Jersey, Fidelity
2. Richwood, English
3. Rosedale, Otter Creek

Jo Daviess

1. Menominee-Vinegar-Hill-Rawlins
2. Genec-Hill-Scales-Mound-Guilford
3. Apple-River-Thompson
4. Rush-Nora
5. Rice-Hanover
6. Woodbine-Bezinda
7. Wards-Grover-Berrenan-Pleasant-Valley
1. Apple River, Thompson
2. Berrenan, Derinda, Pleasant Valley, Wards Grove
3. Council Hill, Guilford, Scales Mound
4. Elizabeth, Woodbine
5. Hanover, Rice
6. Menominee, Rawlins, Vinegar Hill
7. Nora, Rush, Warren

Kankakee

1. Essex-Salina
2. Rockville-Manteno
3. Sumner-Yellowhead
1. Rockville, Manteno
2. Sumner, Yellowhead
3. Essex, Salina

Kendall

1. Na-Au-Say-Seward-Bisbon
1. Lisbon, Seward, Na-au-say

Knox

1. Rio, Henderson
2. Walnut Grove, Lynn, Copley, Victoria
4. Persifer, Truro

DEPARTMENT OF REVENUE

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County

Townships in District

4. Knox, Galesburg, Cedar, Indian Point
5. Sparta-Knox-Galesburg-Cedar-Indian-Point
6. Orange, Haw Creek
7. Chestnut, Maquon, Salem, Elba
8. Biba-Salem

LaSalle

1. Meriden, Ophir, Troy Grove
2. Freedom, Serena
3. Dimmick-Waltham-Wallace
4. Mission-Miller
5. Utica-Deer-Park
6. Vermilion-Richland-Hope
7. Pail-River-Grand-Rapids
8. Brookfield-Allen
9. Essex-Groveland
3. Mission, Miller
4. Dimmick, Waltham, Wallace
5. Utica, Deer Park
6. Fall River, Grand Rapids
7. Vermilion, Farm Ridge
8. Hope, Richland
9. Brookfield, Allen
10. Osage, Groveland

Lawrence

1. Petty-Bond-Russell
2. Christy-Bukin
3. Atkinson-Benison
1. Allison, Denison
2. Christy, Lukin
3. Petty, Bond, Russell

Lee

1. Nelson-Harmon
2. China-Nachusa
3. Ashton-Bradford
4. Reynolds-Alto-Viola-Willow-Creek
5. Marion-East-Grove-Hamilton
6. Amboy-Bee-Center
7. May-Sublette
1. Nachusa, China
2. Nelson, Harmon
3. South Dixon, Marion, East Grove, Hamilton
4. Reynolds, Alto, Viola, Willow Creek
5. Brooklyn, Wyoming
6. Ashton, Bradford
7. Amboy, Lee Center
8. May, Sublette

DEPARTMENT OF REVENUE

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County	Townships in District
Livingston	--1. <u>--Sunbury-Nevada-Bsmen</u> 2. <u>Round-Grove-Broughton-Union</u> 3. <u>Long-Point-Amity</u> 4. <u>Rooks-Creek-Pike-Waldo</u> 5. <u>Owego-Avocet-Eppards-Point</u> 6. <u>Sauemin-Pleasant-Ridge</u> 7. <u>Sullivan-Charlotte</u> 8. <u>Indian-Grove-Belle-Pratte</u> 9. <u>Forrest-Fayette</u> 10. <u>Chatsworth-Germanville</u> 1. <u>Chatsworth-Germanville</u> 2. <u>Reading, Newtown</u> 3. <u>Sunbury, Nevada, Esmer</u> 4. <u>Round Grove, Union, Broughton</u> 5. <u>Long Point, Amity</u> 6. <u>Rooks Creek, Waldo, Pike</u> 7. <u>Owego, Eppards Point, Avoca</u> 8. <u>Sauemin, Sullivan, Pleasant Ridge, Charlotte</u> 9. <u>Indian Grove, Belle Prairie</u> 10. <u>Forrest, Fayette</u>
Logan	1. <u>Prairie Creek, Sheridan</u> 2. <u>Orvil, Eminence</u> 3. <u>Atlanta, Oran</u> 4. <u>Chester, Mount Pulaski</u> 5. <u>Corwin, Broadwell</u> 6. <u>Hurlbut, Elkhart</u> 7. <u>Aetna, Laenna, Lake Fork</u>
McDonough	1. <u>Blandinsville, Hire</u> 2. <u>Sciota, Walnut Grove</u> 3. <u>Prairie-City-Bushnell</u> 4. <u>Emmet-Chalmers</u> 5. <u>Macomb-Mound</u> 6. <u>Scotland-New-Salem</u> 7. <u>Tennessee-Bainbridge-Bethel</u> 8. <u>Industry-Bidoro</u> 9. <u>Bushnell, Prairie City</u> 4. <u>Chalmers, New Salem, Scotland</u> 5. <u>Tennessee, Lamoine, Bethel</u> 6. <u>Industry, Eldorado</u> 7. <u>Macomb, Mound</u>
McLean	1. <u>Yates-Lawdale-Eppes-Anchor</u> 2. <u>Money-Creek-Berlington</u> 3. <u>Blue-Mound-Martin</u> 4. <u>Dawson-Arrowsmith</u>

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County	Townships in District
	--5. <u>--West-Bellflower</u> 6. <u>White-Oak-Dry-Grove</u> 7. <u>Mount-Hope-Funks-Grove</u> 1. <u>Allin, Dale</u> 2. <u>Old Town, Downs</u> 3. <u>West, Bellflower, Cheneys Grove</u> 4. <u>Yates, Lawdale, Cropsey, Anchor</u> 5. <u>Money Creek, Lexington</u> 6. <u>Blue Mound, Martin</u> 7. <u>Dawson, Arrowsmith</u> 8. <u>White Oak, Dry Grove</u> 9. <u>Mount Hope, Funk's Grove</u>
Macon	1. <u>Austin, Illini</u> 2. <u>Nantier-Harristown</u> 3. <u>Whitmore-Oakley</u> 4. <u>Mc-Ston-Miam</u> 2. <u>Oaklev, Whitmore</u> 3. <u>Niantic, Harristown</u> 4. <u>Blue Mound, Pleasant View</u> 5. <u>Mount Zion, Milan</u>
Macoupin	1. <u>Scottville, Barr, Western Mound, Chesterfield</u> 2. <u>North Palmyra, North Otter</u> 3. <u>South Palmyra, South Otter</u> 4. <u>Nilwood, Shaws Point, Honey Point</u> 5. <u>Bird, Polk, Hillyard, Brushy Mound</u>
Madison	1. <u>New Douglas, Leef</u>
Marion	1. <u>Patoka, Carrigan</u> 2. <u>Foster, Tonti</u> 3. <u>Kinmundy, Meacham</u> 4. <u>Alma, Omega</u> 5. <u>Stevenson, Haines</u> 6. <u>Iuka, Romine</u>
Marshall	1. <u>Saratoga, Whitefield, La Prairie</u> 2. <u>Hopewell, Roberts, Bell Plain, Richland</u> 3. <u>Richland-Bell-Plain</u>
Mason	1. <u>Brynhurst-Bath</u> 2. <u>Kibbourn-Grane-Creek-Sherman</u> 3. <u>Quiver-Forest-City</u> 4. <u>Pennsylvania-Allen-Grove</u> 5. <u>Salt-Creek-Mason-City</u>

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County

Townships in District

1. Forest City, Quiver
2. Allens Grove, Pennsylvania, Salt Creek
3. Crane Creek, Kilbourne, Sherman
4. Bath, Lynchburg

Mercer

1. Eliza, Duncan, Perryton
2. Keithsburg, Abington, Ohio Grove
3. Suez, North Henderson
4. New Boston, Millersburg

Montgomery

1. Bois-D'Arcy-Harvel
2. Pittman-Banesville
3. Walshville-Grisham
4. Rountree-Irving-Butler-Grove
5. Nokomis-Audubon
6. Fillmore-South-Fillmore
1. Harvel, Pitman, Zanesville
2. Butler Grove, Irving, Rountree
3. Audubon, Nokomis
4. Witt, Fillmore, South Fillmore
5. Grisham, Walshville

Moultrie

1. Dora, Marrow-Bone Marrowbone
2. Lowe, Jonathan Creek
3. East Nelson, Whitley

Ogle

1. Forreston-Brookville
2. Maryland-Bincoin
3. Eagle-Point-Buffalo-Woosung
4. Pine-Creedy-Grand-Detour
5. Oregon-Nashua
6. Pine-Rock-Bafayette-Taylor
7. Scott-White-Rock
8. Lynnhiller-Bement
1. Eagle Point, Buffalo, Woosung
2. Brookville, Forreston
3. Nashua, Oregon
4. Scott, White Rock
5. Maryland, Lincoln
6. Pine Creek, Grand Detour
7. Taylor, Lafayette, Pine Rock
8. Lynnhiller, Dement

Peoria

1. Millbrook, Brimfield
2. Trivoli-Egan
3. Dubleer-Rosefield
4. Princeville-Akron
5. Princeville, Akron

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County

Townships in District

3. Logan, Trivoli

Piatt

1. Goose Creek, Willow Branch

Pike

1. Atlas-Martinsburg
2. Chambersburg-Fairmount-Perry
3. Cincinnati-Kindhook-Bevee
4. Berry-Pleasant-Vale
5. Detroit-Montezuma
6. Flint-Griggsville
7. Hadley-New-Salem
8. Hardin-Newburg
9. Pearl-Spring-Creek
10. Pleasant-Hill-Ross
1. Fairmount, Perry, Chambersburg
2. Hadley, New Salem, Pleasant Vale, Derry
3. Flint, Detroit, Montezuma
4. Newburg, Hardin
5. Atlas, Martinsburg
6. Pleasant Hill, Ross
7. Spring Creek, Pearl

Putnam

1. Hennepin, Senachwine

Richland

1. Denver-Nobler-Decker
2. German-Claremont-Bonpas
1. Noble, Decker, Denver
2. German, Claremont
3. Madison, Bonpas

Rock Island

1. Zuma-Canoa-Creek
2. Brury-Buffalo-Prairie
1. Buffalo Prairie, Drury
2. Canoe Creek, Zuma
3. Cordova, Port Byron

Saline

1. Water-Bong-Branch-Salatin
2. Brushy-Raleigh
3. Rector-East-Bidorado-Cottage
4. Independence-Mountain-Stonefort
1. Galatia, Long Branch, Tate
2. Brushy, Raleigh
3. Rector, East Eldorado, Cottage
4. Stonefort, Independence, Mountain

Sangamon

1. Island-Grover-New-Berlin
2. Boami-Maxwell-Talkington
3. Buffalo-Hart-Mechanicsburg

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County

Townships in District

- 4.--Geopery-Cotton-Hill
 5. Lanesville, Illinois
 1. Buffalo Hart, Mechanicsburg
 2. Lanesville, Illinois
 3. Maxwell, Loomis, Talkington
 4. Cooper, Cotton Hill
 5. Island Grove, New Berlin

Schuyler

1. Birmingham, Brooklyn, Littleton, Oakland, Huntsville, Camden
 2. Woodstock, Bainbridge, Frederick, Browning, Hickory
 2. Browning, Hickory, Woodstock, Bainbridge, Frederick

Shelby

1. Moweaqua, Penn
 1. Flat Branch, Pickaway, Rural, Ridge
 2. Geesey, Cold Spring
 4. Herrick, Dry Point
 5. Bakewood, Clarksburg, Holland
 6. Todds Point, Okaw
 7. Richland, Ash Grove
 2. Flat Branch, Ridge, Rural, Pickaway
 3. Todds Point, Okaw
 4. Richland, Ash Grove
 5. Oconee, Cold Spring
 6. Herrick, Dry Point
 7. Lakewood, Holland, Clarksburg
 8. Big Spring, Sigel

Stark

1. Goshen, West Jersey
 2. Bimtra, Osceola
 3. Essex, Valley, Penn
 1. Elmira, Osceola
 2. Goshen, West Jersey
 3. Essex, Valley, Penn

Stephenson

1. Winslow, Waddams
 2. Kent, Erin, Kent
 3. Jefferson, Loran
 4. Rock Grove, Dakota
 4. Dakota, Rock Grove

Tazewell

1. Sand Prairie, Malone
 2. Dillon, Delavan
 3. Hopedale, Boynton
 4. Little Mackinaw, Little
 4. Hittle, Little Mackinaw

County
Vermilion

- 1.--Middlefork, Pilot
 2. Jamaica, Carroli
 3. McKendree, Dove
 1. Pilot, Middlefork
 2. McKendree, Love
 3. Jamaica, Vance
 4. Carroll, Elwood

Warren

1. Sumner, Hale
 2. Spring-Grover, Monmouth
 3. Kelly, Goldbrook
 4. Benewy, Floyd
 5. Bliss, Point-Pleasant, Swan
 6. Berwick, Greenbush
 2. Kelly, Coldbrook
 3. Lenox, Floyd, Berwick
 4. Greenbush, Swan, Point Pleasant
 5. Tompkins, Ellison

Washington

1. Ashley, Beaucoup, Richview
 2. Boyer, Babois
 3. Covington, Hoyteton
 4. Venedy, Johannesburg, Bively-Grove
 5. Plum-Hill, Oakdale, Pilot-Knob
 1. Venedy, Johannesburg, Lively Grove
 2. Covington, Hoyteton
 3. Beaucoup, Ashley, Richview
 4. Plum Hill, Oakdale, Pilot Knob
 5. Bolo, DuBois

Wayne

1. Garden-Hilly-Orchard, Hickory-Hilly, Four-Mile Hill
 2. Indian-Prairie, Berry-Arrington
 3. Keith-Hilly-Bim-River, Mount-Brie
 4. Massion-Beech-Barnhill
 1. Garden Hill, Orchard, Hickory Hill, Four Mile
 2. Keith, Zif, Mt. Erie, Elm River
 3. Indian Prairie, Berry, Arrington
 4. Massion, Barnhill, Leech

White

1. Mill Shoals, Burnt Prairie
 2. Indian-Creek-Herolds-Prairie
 3. Hawthorne-Emma
 2. Herolds Prairie, Emma, Hawthorne

Whiteside

1. Ustick, Clyde
 2. Genesee, Jordan
 3. Albany, Garden Point Plain

DEPARTMENT OF REVENUE

NOTICE OF ADOPTED AMENDMENTS

County	Townships in District
Will	4. Newton, Fenton
Winnebago	5. Erie, Portland
	6. Hume, Montmorency
	7. Tampico, Hahnman
	1. Florence, Wilton
	1. Laona, Durand
	2. Harrison, Burritt
Woodford	1. Partridge, Cazenovia
	2. Linn, Clayton, Greene, Panola
	3. Cruger, Ohio Ohio
	4. Palestine, Kansas

(Source: Amended at 18 Ill. Reg. effective

00111994

15618,

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

1)	<u>Heading of the Part:</u>	Federal Family Education Loan Program (FFELP)
2)	<u>Code Citation:</u>	23 Ill. Adm. Code 2720
3)	<u>Section numbers:</u>	<u>Emergency Action:</u>
	2720.220	added
4)	<u>Statutory Authority:</u>	Implementing Section 80 through 175 of the Higher Education Student Assistance Act (Ill. Rev. Stat. 1991, ch. 144, pars. 3080 through 3175) (See P.A. 87-997, effective September 3, 1992) [110 ILCS 947/80 through 175]; Title IV, Part B, of the Higher Education Act of 1965, as amended (20 U.S.C.A. 1071 et seq.); and authorized by Section 20(f) of the Higher Education Student Assistance Act (Ill. Rev. Stat. 1991, ch. 144, par. 3020(f)) [110 ILCS 947/20(f)].

5) Effective Date of Amendments: October 15, 1994

6) If these emergency amendments are to expire before the end of the 150-day period, please specify the date on which they are to expire: This emergency rule is not scheduled to expire before the expiration of the 150-day period.

7) Date Filed in Agency's Principal Office: October 3, 1994

8) Reason for Emergency: On August 10, 1993, the federal Omnibus Budget Reconciliation Act of 1993 (Public Law 103-66) (OBRA) was signed into law by President Clinton. This legislation imposed sweeping changes upon the Federal Family Education Loan Program (FFELP). FFELP is the country's primary system of educational loans, under which private lenders make loans which are guaranteed by agencies such as the Illinois Student Assistance Commission.

OBRA accelerated implementation of the Federal Direct Student Loan Program (FDSLTP), which replaces the current public-private partnership of FFELP with a system of direct government loans. Also, OBRA imposed certain new costs on private lenders and reduced many of their program revenues. The cumulative impact of these changes was to make it considerably less attractive for private lenders to continue to make FFELP loans.

During recent months, there has been a rapid acceleration of the number of private lenders ceasing participation in the FFELP program, yet the FDSLTP program is still years away from full implementation and, in fact, the ability of this new system to effectively deliver loan capital to Illinois citizens remains largely untested.

ISAC is committed to facilitating the placement of borrowers whose financial institutions no longer participate in FFELP with other remaining participating lenders. However, we remain concerned that the pace at

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

which private lenders will withdraw may continue to accelerate. In order to ensure uninterrupted access to affordable educational loan capital for the thousands of Illinois families that rely on these funds to pay for the rapidly escalating costs of higher education, ISAC feels it is imperative that we be prepared to exercise our existing statutory authority to originate FFELP loans. (See 110 ILCS 947/80(d).)

If a shortage of participating lenders were to occur before ISAC could adopt these amendments through the normal rulemaking process, an access problem could arise for Illinois families even during the balance of the current 1994-95 academic year. With emergency rules, ISAC can ensure that there is no disruption of this vital form of financing for Illinois families.

On the basis of the foregoing factors, ISAC finds that there is a threat to the public interest and welfare which constitutes an emergency within the meaning of Section 5-45 of the Illinois Administrative Procedure Act.

- 9) A Complete Description of the Subjects and Issues Involved: Government-guaranteed student and parent loans are currently made primarily through the Federal Family Education Loan Program (FFELP), pursuant to authority granted by Title IV, Part B of the federal Higher Education Act of 1965, as amended. These loans comprise one of the most important sources of higher education financing for families in Illinois and throughout the country.

In the current program, loans are made by participating private lenders, such as banks, savings and loan associations, and credit unions throughout the State of Illinois. In the event of default, death, disability or bankruptcy of the borrower, the lender is insured against loss by state-based guaranty agencies such as the Illinois Student Assistance Commission, which are in turn reinsured by the federal government. The federal government also subsidizes some of the costs of the loan for needy borrowers, and compensates both lenders and guaranty agencies for administrative functions performed on its behalf.

Recent changes in federal legislation have not only reduced the revenues which private lenders previously received, as well as imposing additional new fees and increased risks, but also accelerated the timetable for implementation of the new Federal Direct Student Loan Program (FDSLSP). Under the FDSLSP, loans will be made to borrowers directly by the federal government through participating colleges and universities. It is the stated intent of the federal government to eventually replace the current public-private partnership of FFELP entirely with FDSLSP.

As a result of both the impending loss of significant future business and the reduced financial viability of existing business, an increasing number of participating private lenders have withdrawn from the FFELP program. The FDSLSP, however, is scheduled to assume only 5 percent of total

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

national loan volume in 1994-95 and up to 40 percent in 1995-96. Should the departure of existing lenders proceed more rapidly than the implementation of the FDSLSP designed to replace them, the potential exists for a disruption of access to student loan capital for some borrowers in the State of Illinois.

- 10) Are there any proposed amendments to the Part pending: No.

- 11) Statement of Statewide Policy Objectives: This rulemaking does not create or expand a state mandate as defined in Section 3(b) of the State Mandates Act (Ill. Rev. Stat. 1991, ch. 85, par. 2203) [30 ILCS 805/3] and does not require a local government to establish, expand or modify its activities in such a way as to necessitate additional expenditures from local revenues.

- 12) Information and questions regarding these emergency amendments shall be directed to:

Ms. Raquel G. Martinez
Compliance Counsel
Illinois Student Assistance Commission
1755 Lake Cook Road
Deerfield, Illinois 60015

The full text of the emergency amendment begins on the following page:

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

TITLE 23: EDUCATION AND CULTURAL RESOURCES

SUBTITLE A: EDUCATION

CHAPTER XIX: ILLINOIS STUDENT ASSISTANCE COMMISSION

PART 2720

FEDERAL FAMILY EDUCATION LOAN PROGRAM
(FFELP)

SUBPART A: FEDERAL LOAN PROGRAMS:

THE FEDERAL STAFFORD LOAN PROGRAM, FEDERAL
PLUS PROGRAM, FEDERAL SUPPLEMENTAL LOANS FOR STUDENTS (SLS) PROGRAM,
AND FEDERAL CONSOLIDATION LOAN PROGRAM

Section	Summary and Purpose
2720.5	Definitions
2720.6	Eligibility for ISAC Loan Guarantees
2720.10	Lender Eligibility
2720.20	Educational Institution Lender Eligibility
2720.25	Institutional Eligibility
2720.30	Holder Eligibility
2720.35	Procedures for Obtaining a Guaranteed Loan
2720.40	One-Lender Requirement
2720.41	One-Holder Requirement
2720.42	Procedures for Disbursement and Repayment
2720.50	Federal Consolidation Loan Program
2720.55	Preclaim Assistance
2720.60	Reimbursement Procedures
2720.70	Student Insurance Premium
2720.80	Guarantee Transfers
2720.90	

SUBPART B: ILLINOIS DESIGNATED ACCOUNT PURCHASE PROGRAM (IDAPP)

Section	Summary and Purpose
2720.105	IDAPP Eligible Loans
2720.120	IDAPP Eligible Lenders
2720.130	

SUBPART C: ISAC ORIGINATED LOANS

Section	Summary and Purpose
2720.200	ISAC Originated Consolidation Loans
2720.210	Illinois Opportunity Loan Program (IOP)
2720.220	Federal Family Education Loans (FFEL)
EMERGENCY	

APPENDIX A

Required Activities of Educational Lenders

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

AUTHORITY: Implementing Sections 80 through 175 of the Higher Education Student Assistance Act (Ill. Rev. Stat. 1991, ch. 144, pars. 3080 through 3175) (See P.A. 87-997, effective September 3, 1992) [110 ILCS 947/80 through 175]; Title IV, Part B, of the Higher Education Act of 1965, as amended (20 U.S.C.A. 1071 et seq.); and authorized by Section 20(f) of the Higher Education Student Assistance Act (Ill. Rev. Stat. 1991, ch. 144, par. 3020(f)) [110 ILCS 947/20(f)].

SOURCE: Adopted at 3 Ill. Reg. 4, p. 38, effective January 26, 1979; amended at 5 Ill. Reg. 8698, effective August 17, 1981; emergency rule and emergency repealer at 6 Ill. Reg. 7558, 7573, effective June 9, 1982, for a maximum of 150 days; new rules adopted at 6 Ill. Reg. 13799, effective October 25, 1982; old rules repealed at 6 Ill. Reg. 15254, effective December 3, 1982; emergency amendment at 7 Ill. Reg. 9942, effective August 8, 1983, for a maximum of 150 days; codified at 7 Ill. Reg. 13309; amended at 8 Ill. Reg. 876, effective January 9, 1984; amended at 8 Ill. Reg. 7286, effective May 18, 1984; amended at 8 Ill. Reg. 17006, effective September 5, 1984; amended at 9 Ill. Reg. 20796, effective January 1, 1986; amended at 11 Ill. Reg. 3181, effective January 29, 1987; emergency amendment at 11 Ill. Reg. 13669, effective August 5, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 14103, effective August 10, 1987; emergency amendment at 11 Ill. Reg. 18370, effective October 23, 1987, for a maximum of 150 days; amended at 11 Ill. Reg. 20989, effective January 1, 1988; amendment at 12 Ill. Reg. 6971, effective April 1, 1988; amended at 12 Ill. Reg. 11520, effective July 1, 1988; emergency amendment at 12 Ill. Reg. 15221, effective September 15, 1988, for a maximum of 150 days; emergency expired February 12, 1989; amended at 13 Ill. Reg. 2872, effective February 16, 1989; amended at 13 Ill. Reg. 8630, effective July 1, 1989; transferred from Chapter IX, 23 Ill. Adm. Code 1720 (State Scholarship Commission) to Chapter XIX, 23 Ill. Adm. Code 2720 (Illinois Student Assistance Commission) pursuant to P.A. 86-168, effective July 1, 1989, at 13 Ill. Reg. 17855; emergency amendment at 14 Ill. Reg. 4266, effective March 1, 1990, for a maximum of 150 days; amended at 14 Ill. Reg. 10553, effective July 1, 1990; amended at 14 Ill. Reg. 10941, effective July 1, 1990; emergency amendment at 15 Ill. Reg. 18769, effective January 1, 1992, for a maximum of 150 days; amended at 16 Ill. Reg. 4060, effective February 28, 1992; amended at 16 Ill. Reg. 11224, effective July 1, 1992; emergency amendment at 17 Ill. Reg. 2055, effective February 1, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 10506, effective July 1, 1993; amended at 18 Ill. Reg. 10254, effective July 1, 1994; emergency amendments at 18 Ill. Reg. 15636, effective October 15, 1994, for a maximum of 150 days.

SUBPART C: ISAC ORIGINATED LOANS

Section 2720.220 Federal Family Education Loans (FFEL)
EMERGENCY

- a) ISAC may serve as a direct Lender of educational loans under the Federal Family Education Loan Program.
- b) Each borrower must be an eligible borrower as established by the

ILLINOIS STUDENT ASSISTANCE COMMISSION

NOTICE OF EMERGENCY AMENDMENTS

Higher Education Act of 1965, as amended (see 20 U.S.C.A. 1078 et seq.), and must meet the eligibility requirements set forth in Section 2720.10 of this Part, Eligibility for ISAC Loan Guarantees.

c) The amounts, terms and conditions of loans made under this section shall be in accordance with the provisions of the Higher Education Act of 1965, as amended (see 20 U.S.C.A. 1078 et seq.).

d) Educational loans may be made to borrowers referred by Lenders which have executed a Community Educational Loan Partnership agreement with ISAC.

(Source: Emergency rule added at 18 Ill. Reg. **15636**, effective October 15, 1994, for a maximum of 150 days)

SECRETARY OF STATE

NOTICE OF CORRECTION

1. Heading of the Part for which rulemaking is being corrected: Procedures and Standards
2. Code Citation: 92 Ill. Adm. Code 1001
3. Sections being made: 1001.410, 1001.441, 1001.442, 1001.443, 1001.Ap.A
4. Illinois Register Citation to Adopted Rule: 18 Ill. Reg. 15127; October 7, 1994
5. The corrections listed below have been made to the file copy of the above named rule in order to bring them into agreement with the copy of the text as published in the Illinois Register: The effective date of August 24, 1994 indicated in the main source note and the section source notes in the Illinois Register was incorrect. The effective date of September 21, 1994 as indicated on question five on the notice page of the adopted rules is the correct effective date. The file copy of the rules include the correct effective date of September 21, 1994.

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

NOTICE OF CORRECTION

1. Heading of the Part for which rulemaking is being corrected: The Administration and Operation of the Teachers' Retirement System
2. Code Citation: 80 Ill. Adm. Code 1650
3. Sections being made: 1650.181
4. Illinois Register Citation to Adopted Rule: 18 Ill. Reg. 15154; October 7, 1994
5. The corrections listed below have been made to the file copy of the above named rule in order to bring them into agreement with the copy of the text as published in the Illinois Register: The effective date of August 27, 1994 indicated in the main source note and the section source notes in the Illinois Register was incorrect. The effective date of September 27, 1994 as indicated on question five on the notice page of the adopted rules is the correct effective date. The file copy of the rules include the correct effective date of September 27, 1994.

INDUSTRIAL COMMISSION

NOTICE OF EXPEDITED CORRECTION

- 1) Heading of the Part: Judicial Review
- 2) Code Citation: 50 Ill. Adm. Code 7060
- 3) Section Numbers: 7060.10
- 4) Date Proposal published in Illinois Register:
September 7, 1984, 8 Ill. Reg. 16217
- 5) Date Adoption published in Illinois Register:
February 22, 1985, 9 Ill. Reg. 2496
- 6) Summary and Purpose of Expedited Correction: At the time Section 7060.10(b) was last amended in 1985, a typing error in the Code copy reduced the ceiling bond amount from "\$75,000" (as published in the Illinois Register) to "\$75,00" (as adopted and on file with the Secretary of State).
- 7) Information and questions regarding this request shall be directed to:

Name: Kathryn Kelley, Counsel
Address: Illinois Industrial Commission
100 W. Randolph Street, Suit 8-272
Chicago, Illinois 60601
Telephone: (312) 814-6559

INDUSTRIAL COMMISSION

ILLINOIS COMMERCE COMMISSION

NOTICE OF EXPEDITED CORRECTION

NOTICE OF EXPEDITED CORRECTION

TITLE 50: INSURANCE
CHAPTER II: INDUSTRIAL COMMISSION

PART 7060
JUDICIAL REVIEW

Section

7060.10 Certification of Record: Conditions

AUTHORITY: Implementing Section 19 and authorized by Section 16 of the Workers' Compensation Act (Ill. Rev. Stat. 1991, ch. 48, pars. 138.19 and 138.16) [820 ILCS 305/19 and 16].

SOURCE: Filed and effective March 1, 1977; amended at 6 Ill. Reg. 8040, effective July 1, 1982; codified at 7 Ill. Reg. 1242; amended at 9 Ill. Reg. 2496, effective February 11, 1985; expedited correction at 18 Ill. Reg. _____, effective February 11, 1985.

Section 7060.10 Certification of Record: Conditions

a) Cost of Record

Judicial review of Commission decisions is had by summons as provided in the Workers' Compensation Act, (Ill. Rev. Stat. 1991 ch. 48, par. 138.19+) [820 ILCS 305/19]. In its decision on review, the Commission shall determine the amount of the probable cost of the record to be filed as a return to the summons. Upon payment of this amount, the Commission shall furnish the reviewing party a certified receipt.

b) Amount of Bond

In its decision on review, pursuant to Section 19(f)(2) of the Act, the Commission, or any member thereof, shall fix the amount of bond, if any, required to be filed by the appealing party as a return to the summons. Bond shall be set at an amount equal to \$100 over the total unpaid amount of the award rendered by the Commission on review subject to a maximum of \$75,000.

(Source: Expedited correction at 18 Ill. Reg. _____, effective February 11, 1985)

1) Heading of the Part: Relocation Towing

2) Code Citation: 92 Ill. Adm. Code 1710

3) Section Numbers: 1710.134

4) Illinois Register citation to the Notice of Adopted Amendments:
June 6, 1994, 18 Ill. Reg. 8609

5) The corrections listed below have been made to the file copy of the above named rules in order to bring them into agreement with the copy of the text as published in the Illinois Register:

Subsection (c) has been corrected to specify that a relocated vehicle may not be moved to a secondary storage unless it has remained unclaimed for a period of ten (10) days, rather than "three (3)" days; subsection (d) has been corrected to require the relocater to retrieve a vehicle from a secondary storage lot within 24 hours, rather than "within a reasonable period of time"; and subsection (e), which was inadvertently omitted from the file copy, has been included. Subsection (e) reads as follows: "the relocater may not charge a vehicle owner any storage or transportation charge for the period of time necessary to retrieve a vehicle stored at a secondary lot."

ILLINOIS COMMERCE COMMISSION

ILLINOIS COMMERCE COMMISSION

NOTICE OF EXPEDITED CORRECTION

NOTICE OF EXPEDITED CORRECTION

TITLE 92: TRANSPORTATION

Removal of Signs

CHAPTER III: ILLINOIS COMMERCE COMMISSION

SUBPART F: VEHICLE IDENTIFICATION

SUBCHAPTER d: RELOCATION TOWING

PART 1710

RELOCATION TOWING

Vehicle Identification Requirement

SUBPART G: INSURANCE REQUIREMENTS

SUBPART A: MISCELLANEOUS PROVISIONS

Section

1710.70 Licenses Conditioned Upon Compliance With Insurance Requirements
1710.71 Proof of Insurance or Bond Coverage
1710.72 Relocator's Liability

SUBPART B: APPLICATIONS FOR RELOCATOR'S, OPERATOR'S AND DISPATCHER'S LICENSES

SUBPART H: REQUIRED NOTIFICATIONS

Section

1710.20 Application Forms
1710.21 Notice of Applications
1710.22 Policy on Applications

Section

1710.80 Notification of Law Enforcement Agencies
1710.81 Notification of the Commission

Section

SUBPART I: BOOKS AND RECORDS

SUBPART C: RELOCATOR'S, OPERATOR'S AND DISPATCHER'S LICENSES

Section

1710.30 Licenses Conditioned Upon Compliance
1710.31 Licenses To Be Carried by Holder
1710.32 Alteration of Licenses
1710.33 Relocator's Endorsement of Operator's License

Records of Individual Relocation Tows (Repealed)
Written Authorizations to Relocate/Contracts
Maintenance of Books and Records
Audit and Inspection of Books and Records

SUBPART D: PROHIBITED ACTIVITIES

SUBPART J: ANNUAL REPORTS

Section

SUBPART D: PROHIBITED ACTIVITIES

1710.40

Section

1710.100

1710.41

Filing Requirements

1710.42

Relocating Vehicles From Authorized Spaces

1710.43

Relocating Vehicles From Private Property Without Authorization From Property Owner

1710.44

Relocation of Vehicles Not in Accordance with Proper Posting

1710.45

Relocating Vehicles Where Owner or Driver is Present

1710.46

Operation of Unsafe Vehicles

1710.47

Transacting Business at Unauthorized Locations

1710.48

Posting Signs At Locations Where the Relocator Is Not Authorized To Operate

1710.49

Certain Types of Compensation to Relocators Prohibited

1710.50

Compensation to Property Owners and Others

1710.51

SUBPART E: POSTING OF SIGNS

1710.52

SUBPART L: RECLAIMING RELOCATED VEHICLES

1710.53

Conditions Under Which Vehicles Are To Be Released

1710.54

Identification of Vehicle Owner or Driver

1710.55

Payment of Fees and Charges

1710.56

Hours During Which Vehicles May Be Reclaimed

1710.57

SUBPART M: STORAGE LOTS

Posting Requirements

1710.58

Sign Specifications

ILLINOIS COMMERCE COMMISSION

NOTICE OF EXPEDITED CORRECTION

Section

1710.130 Ownership and Identification of Storage Lots

1710.131 Security of Storage Lots

1710.132 Attendance at Storage Lots

1710.133 Maintenance of Records at Storage Lots

1710.134 Secondary Storage Lots

SUBPART N: ENFORCEMENT

Section

1710.140 Revocation of Licenses

SUBPART O: LEASING

Section

1710.150 Adoption by Reference of Leasing Requirements

1710.151 Supervision and Control of Leased Equipment with Drivers

1710.152 Leases to be Exclusive

SUBPART P: FEES

Section

1710.160 Fees

SUBPART Q: RECORDS OF INDIVIDUAL RELOCATION TOWS

Section

1710.170 Relocation Tow Record Form

1710.171 Use and Retention of Relocation Tow Record Forms

1710.172 Public Notice

AUTHORITY: Implementing Section 18a-100 and authorized by Section 18a-200 of the Illinois Commercial Relocation of Trespassing Vehicles Law [625 ILCS 5/18a-100 and 18a-200].

SOURCE: Adopted at 3 Ill. Reg. 22, p. 49, effective May 28, 1979; amended at 7 Ill. Reg. 4142, effective April 1, 1983; codified at 8 Ill. Reg. 8912; Part recodified at 10 Ill. Reg. 13012; old Part repealed and new Part adopted 11 Ill. Reg. 17718, effective October 15, 1987; peremptory amendment at 12 Ill. Reg. 1630, effective December 23, 1987; amended at 14 Ill. Reg. 10310, effective July 1, 1990; amended at 18 Ill. Reg. 8609, effective May 20, 1994; expedited correction at 18 Ill. Reg. _____, effective May 20, 1994.

SUBPART M: STORAGE LOTS

Section 1710.134 Secondary Storage Lots

A licensed relocater may utilize secondary storage lots for the storage of unclaimed vehicles subject to the following conditions:

ILLINOIS COMMERCE COMMISSION

NOTICE OF EXPEDITED CORRECTION

- a) any such lot must be owned by or under written lease for the exclusive use of the relocater; and
- b) the relocater must have notified the Commission of the location of all such lots prior to the use of such lots;
- c) a vehicle may not be moved to a secondary storage lot unless it has remained unclaimed for a period of ~~three~~ ten (10) days from the date of relocation to the relocater's primary storage lot;
- d) the relocater shall be required to retrieve ~~7-within-a-reasonable period-of-time~~ within 24 hours any vehicle stored at a secondary lot upon proper reclaiming of such vehicle in accordance with Section 1710.120 of this Part; and
- e) the relocater may not charge a vehicle owner any storage or transportation charge for the period of time necessary to retrieve a vehicle stored at a secondary lot.

(Source: Expedited correction at 18 Ill. Reg. _____, effective May 20, 1994)

DEPARTMENT OF LABOR

NOTICE OF PUBLIC INFORMATION

LIST OF CONTRACTORS PROHIBITED FROM AN AWARD OF A CONTRACT OR A
SUBCONTRACT FOR PUBLIC WORKS PROJECTS

Pursuant to Section 11a of the Prevailing Wage Act, 820 ILCS 130/1 et. seq. (1992), the Director of the Department of Labor gives notice that the following contractor has been found to have disregarded his obligations to employees under the Prevailing Wage Act on two (2) separate occasions and is prohibited from being awarded any contract or subcontract for a public works project for two (2) years from the date of this publication:

F. J. Robinson's Contracting, Inc.
and its owner, Ferrell Robinson
509 N. Howard
Bloomington, IL 61701

This contractor conducts business under the following names:

F. J. Robinson's Contracting Inc.
Ferrell Robinson
F.J.J. Robinson
Farrell Robinson
F.J.J. Robinsons Construction, Inc.
F.J.J. Robinson Painting
F.J.J. Robinson Ptg, Inc.
Robinsons Painting & Decorating
F.J.J. Robinsons Contracting
F.J.J. Robinsons
Robinsons
Farrell J. Robinson

Section 11a of the Prevailing Wage Act provides in pertinent part:

"No contract shall be awarded to a contractor or subcontractor appearing on the list, or to any firm, corporation, partnership or association in which such contractor or subcontractor has an interest until 2 years have elapsed from the date of publication of the name of such contractor or subcontractor."

Copies of the Illinois Prevailing Wage Act are available from:

Illinois Department of Labor
Conciliation and Mediation Division
1 West Old State Capitol Plaza, Room 300
Springfield, Illinois 62701-1217

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF REGULATORY FLEXIBILITY IMPACT ANALYSIS
RULES PROMULGATED BY STATE AGENCIES THAT MAY IMPACT SMALL BUSINESS

Name of Agency: Department of Professional Regulation

Heading of the Part: Private Detective, Private Alarm and Private Security Act of 1983

Code Citation: 68 Ill. Adm. Code 1240

Sections Involved: 1240.7 thru 1240.70

Notice of Proposal Published in Illinois Register: September 30, 1994

Statutory Authority: Implementing Section 50 of the Private Detective Private Alarm and Private Security Act of 1993 (P.A. 88-0363, effective January 1, 1994).

Information concerning this Regulatory Flexibility Impact Analysis shall be directed to:

Name: Linda D. Brand
Address: Department of Commerce and Community Affairs
620 E. Adams, Springfield, IL 62701
Telephone: (217) 785-6354

Other pertinent information regarding these rules: After initial scrutiny, the Department of Commerce and Community Affairs has determined that the above proposed rule may impact small businesses. Publication of this notice serves to both provide the general public with information regarding specifics of the proposed rule, on request, as well as elicit comments from interested parties. All comments will be considered as the analysis is formulated.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF REGULATORY FLEXIBILITY IMPACT ANALYSIS
RULES PROMULGATED BY STATE AGENCIES THAT MAY IMPACT SMALL BUSINESS

Name of Agency: Department of Revenue

Heading of the Part: Motor Fuel Tax

Code Citation: 86 Ill. Adm. Code 500

Sections Involved: 500.100 thru 500.600 and 500. Illustration A

Notice of Proposal Published in Illinois Register: September 30, 1994

Statutory Authority: Motor Fuel Tax Law, 35 ILCS 505/1 et seq.

Information concerning this Regulatory Flexibility Impact Analysis shall be directed to:

Name: Linda D. Brand

Address: Department of Commerce and Community Affairs
620 E. Adams, Springfield, IL 62701

Telephone: (217) 785-6354

Other pertinent information regarding these rules: After initial scrutiny, the Department of Commerce and Community Affairs has determined that the above proposed rule may impact small businesses. Publication of this notice serves to both provide the general public with information regarding specifics of the proposed rule, on request, as well as elicit comments from interested parties. All comments will be considered as the analysis is formulated.

DEPARTMENT OF COMMERCE AND COMMUNITY AFFAIRS

NOTICE OF REGULATORY FLEXIBILITY IMPACT ANALYSIS
RULES PROMULGATED BY STATE AGENCIES THAT MAY IMPACT SMALL BUSINESS

Name of Agency: Secretary of State

Heading of the Part: Uniform Partnership Act

Code Citation: 14 Ill. Adm. Code 165

Sections Involved: 165.10, 165.20, 165.30, 165.40, 165.50, 165.60, 165.70, 165.80, 165.90

Notice of Proposal Published in Illinois Register: September 30, 1984

Statutory Authority: Implementing and authorized by the Uniform Partnership Act (805 ILCS 205-1 et seq.)

Information concerning this Regulatory Flexibility Impact Analysis shall be directed to:

Name: Linda D. Brand

Address: Department of Commerce and Community Affairs
620 E. Adams, Springfield, IL 62701

Telephone: (217) 785-6354

Other pertinent information regarding these rules: After initial scrutiny, the Department of Commerce and Community Affairs has determined that the above proposed rule may impact small businesses. Publication of this notice serves to both provide the general public with information regarding specifics of the proposed rule, on request, as well as elicit comments from interested parties. All comments will be considered as the analysis is formulated.

JOINT COMMITTEE ON ADMINISTRATIVE RULES
ILLINOIS GENERAL ASSEMBLY

SECOND NOTICES RECEIVED

The following second notices were received by the Joint Committee on Administrative Rules during the period of October 4, 1994 through October 10, 1994 and have been scheduled for review by the Committee at its November 15, 1994 meeting. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rule should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield, IL 62706.

Second Notice Expires	Agency and Rule	Start of First Notice	JCAR Meeting
11/18/94	Illinois Racing Board, Forbidden Conduct (11 Ill Adm Code 1320)	8/5/94 18 Ill Reg 12041	11/15/94
11/18/94	Illinois Racing Board, Entries, Subscriptions, and Declarations (11 Ill Adm Code 1413)	8/5/94 18 Ill Reg 12038	11/15/94
11/18/94	Illinois Racing Board, Corrupt Practices (11 Ill Adm Code 1422)	8/5/94 18 Ill Reg 12036	11/15/94
11/19/94	Department of Public Aid, Child Support Enforcement (89 Ill Adm Code 160)	12/31/93 17 Ill Reg 22269	11/15/94

PROCLAMATIONS

94-515

BREAST CANCER AWARENESS MONTH/MAMMOGRAPHY DAY
(Revised)

Whereas, in 1994, more than 8,550 Illinois women will be diagnosed as having breast cancer, the most common form of cancer in women; and Whereas, nearly 25 percent of women who develop breast cancer die from it because the disease is detected too late; and Whereas, only about 9 percent of breast cancers in Illinois are detected at the earliest and most curable stage, increasing the survival rate to approximately 96 percent; and Whereas, research shows that deaths from breast cancer could be reduced by at least 30 percent if women follow breast cancer screening recommendations, including routine mammography, regular examinations by a physician, and monthly self-examinations; and Whereas, mammography is the single best method for detecting breast cancer in women; and Whereas, First Lady Brenda Edgar is helping to lead the public awareness efforts throughout the State of Illinois in partnership with the Illinois Chapter of the American Cancer Society, the Illinois State Medical Society Alliance, Y-ME, and the Illinois Departments of Public Health and Aging; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1994 as BREAST CANCER AWARENESS MONTH and October 19, 1994, as MAMMOGRAPHY DAY in Illinois and encourage women throughout the state to protect themselves through early detection. Issued by the Governor September 21, 1994. Filed with the Secretary of October 6, 1994.

94-538

ITALIAN HERITAGE DAY

Whereas, the Columbus Day Celebration will be held on October 2, 1994, at the Mayfair Farms in West Orange, New Jersey; and Whereas, Nat Rosasco, Sr., owner of Northwestern Golf, Inc., is the recipient of the "Italian Heritage" award; and Whereas, Mr. Rosasco is the Chairman of the Board of Northwestern Golf, a Chicago-based, family-owned company which is recognized world-wide as the largest manufacturer of golf clubs; and Whereas, the company was started more than 60 years ago by Nat's father, Natale Rosasco, a native of Genoa, Italy; and Whereas, Nat took over the business after his father's death and fulfilled his vision of a global company, so he moved Northwestern toward a more market-driven operation; and Whereas, today, Nat has put his son, Nat, Jr., in charge of everyday operations of the company; and Whereas, for three generations, the Rosasco's have been a successful name in the golf industry and it seems as though they will continue to be for generations to come; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 2, 1994, as ITALIAN HERITAGE DAY in Illinois. Issued by the Governor September 29, 1994. Filed with the Secretary of State October 6, 1994.

94-539

PHYSICIAN ASSISTANT DAY

Whereas, quality health care is an important concern in Illinois; and Whereas, affordable and accessible medical care is essential for the well-being of all citizens; and Whereas, physician assistants are medically trained

professionals who provide preventive health care and quality medical care to millions of Americans throughout this great country; and Whereas, physician assistants have been caring for patients in rural towns, urban communities, and in the uniformed services for 27 years; and Whereas, the physician assistant profession continues to grow in number and in public respect; and Whereas, physician assistants increasingly are being recognized as important members of the health care delivery team; and Whereas, physician assistants around this country and in our state will celebrate October 6th as National Physician Assistant Day; and Whereas, the physician assistants in Illinois deserve our heartfelt thanks for the medical care they provide throughout the year; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 6, 1994, as PHYSICIAN ASSISTANT DAY in Illinois and extend my sincere thanks to the physician assistant profession for the dedication to Illinois. Issued by the Governor September 29, 1994. Filed with the Secretary of State October 6, 1994.

94-540

STAMP COLLECTING MONTH

Whereas, stamp collecting is a popular worldwide hobby that can enrich the lives of people everywhere, regardless of their age or economic background; and Whereas, stamps record the social, artistic, political, financial, ecological, and scientific achievements of our civilization, as well as the beauties of earth and the discoveries of science; and Whereas, the study of these subjects through stamp collecting contributes to the educational value of this hobby for our youth; and Whereas, several other states, cities, towns, and villages, as well as numerous stamp clubs and civic organizations, will observe a nationwide effort to encourage renewed interest in stamp collecting during the month of October; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1994 as STAMP COLLECTING MONTH in Illinois. Issued by the Governor September 29, 1994. Filed with the Secretary of State October 6, 1994.

94-541

TEAM PENNING BENEFIT DAY

Whereas, the Southern Illinois Team Penning Association is organizing an event which is sponsored by the Old National Trail Shrine Club of Vandalia; and Whereas, the proceeds of the event will be donated to the Shriners Hospital for crippled children; and Whereas, the event will be held in Fayette County at the Fayette County fairgrounds in Brownstown; and Whereas, Richard Syfert, President of the Southern Illinois Team Penning Association, Greg Miller, Vice President of the Southern Illinois Team Penning Association, and William Beard, President of the Old National Trail Shrine Club, have worked tirelessly to promote this event; and Whereas, many Shrine dignitaries, including the potentate from East St. Louis, will be in attendance; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1, 1994, as TEAM PENNING BENEFIT DAY in Illinois. Issued by the Governor September 29, 1994. Filed with the Secretary of State October 6, 1994.

94-542

A.H. KUELTOZ CANCER FOUNDATION DAY

Whereas, the A.H. Kueltoz Cancer Foundation is a not-for-profit charitable organization whose goal is to raise money for cancer research and to give aid to families with loved ones afflicted with cancer; and Whereas, the foundation was started in 1985 by Ann Kueltoz and her sons, Craig, Gary and Jeff, to raise money for cancer research; and Whereas, since 1985, the A.H. Kueltoz Cancer Foundation has raised and donated approximately \$55,000 to such organizations as the Chicago Ronald McDonald Houses and St. Jude's Children's Research Hospital; and Whereas, the A.H. Kueltoz Cancer Foundation is a deeply worthwhile effort that originated in and has a great deal of involvement by dedicated people from the local neighborhoods; and Whereas, the many people who have donated their time and efforts have made this cause successful; and Whereas, the A.H. Kueltoz Cancer Foundation will celebrate their 10th Annual AHK Invitational at Silver Lakes on October 10, 1994; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 10, 1994, as A.H. KUELTOZ CANCER FOUNDATION DAY in Illinois and commend the accomplishments of this organization. Issued by the Governor September 30, 1994. Filed with the Secretary of State October 6, 1994.

94-543

ARMENIAN GENERAL BENEVOLENT UNION

Whereas, the 11th Biennial Armenian General Benevolent Union Debutantes Ball will be held on Saturday, November 26, 1994, at the Hilton & Towers in Chicago; and Whereas, the Armenian General Benevolent Union (AGBU) carries on the culture and heritage of the Armenian community; and Whereas, this memorable event serves as a fundraiser, with the proceeds from the program book going toward support for the operation of the AGBU Center and the AGBU Armenian language school; and Whereas, AGBU has contributed to various charities, such as raising funds to assist the Famine in Armenia and support for the Armenian school in Ethiopia; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim November 26, 1994, as a day of celebration for 11 years of continuous time and effort by the Armenian General Benevolent Union to strengthen the Armenian culture. Issued by the Governor September 30, 1994. Filed with the Secretary of State October 6, 1994.

94-544

DAVID E. BROWN DAY

Whereas, David E. Brown has served 25 years as Township Committeeman for New Trier Township; and Whereas, he has displayed his dedication through his unstinting efforts; and Whereas, his dedication to the task has been displayed through his constant pursuit of excellence and his unerring instinct to sort out the important from the trivial; and Whereas, he has created one of the most effective township offices in the state through his office management techniques and excellent volunteer program; and Whereas, he has created a wide circle of friends through the state, inside and outside the party; and Whereas, David E. Brown symbolizes the true Republican; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 7, 1994, as DAVID E. BROWN DAY in Illinois. Issued by the Governor September 30, 1994. Filed with the Secretary of State October 6, 1994.

94-545

FRANCISCAN SISTERS DAY

Whereas, the Franciscan Sisters of Chicago are celebrating their 100th anniversary this year; and Whereas, the first permanent congregation of religious women in the City of Chicago, they were founded on December 8, 1894, by Josephine Dudzik, who became known as Sister Mary Theresa; and Whereas, since their founding, the Sisters have always had a ministry in the City of Chicago -- they run the St. Joseph Home of Chicago and the Franciscan Village in Lemont, with Mother Theresa Home for long-term care and an adult day-care program which permits the Sisters to reach out into the community; and Whereas, the Sisters maintain a mission in education and their Madonna High School in Chicago is a Recognized School of Excellence in the Blue Ribbon Schools Program of the U.S. Department of Education; and Whereas, on October 29, 1994, the Sisters will hold a Centennial Ball and a special mass will be celebrated by Cardinal Bernardin on December 11; and Whereas, for 100 years, the Franciscan Sisters of Chicago have provided compassionate and loving care for the aged and infirm, quality education to children of all ages, and social services to all in need; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 29, 1994, as FRANCISCAN SISTERS DAY in Illinois and commend them for their commitment to excellence and service in the community. Issued by the Governor September 30, 1994. Filed with the Secretary of State October 6, 1994.

94-546

JAYCEE HAUNTED HOUSE MONTH

Whereas, the Illinois Junior Chamber of Commerce (Illinois Jaycees) has been established in this state since 1920; and Whereas, the Illinois Jaycees organization has more than 280 local chapters with a membership in excess of 10,500; and Whereas, these young men and women, between the ages of 21 and 40, are dedicated to community improvement through community involvement; and Whereas, the Jaycees is a leadership training organization in which many local chapters depend on the operation of their annual haunted houses as a lucrative fund raiser to finance their other community service endeavors; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1994 as JAYCEE HAUNTED HOUSE MONTH in Illinois. Issued by the Governor September 30, 1994. Filed with the Secretary of State October 6, 1994.

94-547

LEIF ERICKSON DAY

Whereas, Leif Erickson first came to these shores around the year 1000; and Whereas, the Icelandic explorer is believed to be the first European to visit the North American continent; and Whereas, Erickson is remembered for his prowess in navigation, his courage, and his determination; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 9, 1994, as LEIF ERICKSON DAY in Illinois in conjunction with the national observance. Issued by the Governor September 30, 1994. Filed with the Secretary of State October 6, 1994.

94-548

GRANT THORNTON DAY

Whereas, Alexander Richardson Grant started his own accounting firm on August 4, 1924, in Chicago; and Whereas, that firm, Grant Thornton, is now the seventh largest accounting firm in the United States; and Whereas, Grant Thornton employs 2,500 professionals in 50 offices throughout the United States; and Whereas, Grant Thornton, through its global network, Grant Thornton International, has more than 500 offices in 85 countries worldwide; and Whereas, Grant Thornton is proud to maintain its national and regional headquarters in Chicago, Illinois, providing tax, audit, accounting and consulting services to thousands of Illinois businesses and individuals; and Whereas, Grant Thornton celebrates its 70th anniversary on August 4, 1994; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim August 4, 1994, as GRANT THORNTON DAY in Illinois. Issued by the Governor October 3, 1994. Filed with the Secretary of State October 6, 1994.

94-549

NATIVE AMERICAN AWARENESS MONTH

Whereas, 10,000 years ago, the first inhabitants of Illinois hunted, fished, and gathered food to support their families in areas such as Cahokia and Dickson Mounds. These early residents considered Illinois' rich soils, abundant water, productive hardwoods, and tall prairie grasses a good place to call home; and Whereas, at first, the early European settlers were not considerate of cultures other than their own, but through the kindness and hospitality of the Native Americans, the settlers began to understand the value of cultural diversity. Through this sharing, the Europeans gained knowledge in crops, hunting, medicine, and fishing; and Whereas, Native Americans have an envious understanding of the environment and dedication to natural resources; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1994 as NATIVE AMERICAN AWARENESS MONTH and encourage all Illinoisans to recognize the contributions of Native Americans. Issued by the Governor October 3, 1994. Filed with the Secretary of State October 6, 1994.

94-550

PEDIATRIC BRAIN INJURY AWARENESS MONTH

Whereas, an alarming number of Illinois children are suffering from brain injuries; and Whereas, brain-injured children and their families need advocacy for recognition of educational, therapeutic, and recreational needs; and Whereas, the Illinois Pediatric Brain Injury Resource Center (IPBIRC) was created to educate and inform the public on the increasing number of brain injuries; and Whereas, IPBIRC was organized by parents of brain-injured children and by concerned professionals dedicated to improving the quality of life of those children, as well as giving them the opportunity and the encouragement necessary to help them achieve their potential; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1994 as PEDIATRIC BRAIN INJURY AWARENESS MONTH in Illinois. Issued by the Governor October 3, 1994. Filed with the Secretary of State October 6, 1994.

94-551

PHILLIP W. KOEPEL RECOGNIZED

Whereas, Phillip W. Koepfel, Ph.D., founder and chairman of the United States Karate Do Kai, is directly responsible for many of the head coaches and team competitors for the Goodwill Games, St. Petersburg, Russia, 1994; and Whereas, Phillip W. Koepfel's head coaches and team competitors won gold medals on August 6th at the Goodwill Games, St. Petersburg, Russia, 1994; and Whereas, Phillip W. Koepfel, Ph.D., responsible for hundreds of national and world karate champions, has proudly demonstrated the leadership, character, and abilities of American athletes to the world; and Whereas, Phillip W. Koepfel, Ph.D., a great forerunner of American karate through the USKK and USAKF, as well as the national and international organizations, has instituted karate to the highest level; and Whereas, Phillip W. Koepfel, Ph.D., has implemented karate worldwide as an educational program to an accredited level; Therefore, I, Jim Edgar, Governor of the State of Illinois, recognize Phillip W. Koepfel, Ph.D., for his outstanding dedication to the 1994 Karate Goodwill Games. Issued by the Governor October 3, 1994. Filed with the Secretary of State October 6, 1994.

94-552

DOMESTIC VIOLENCE AWARENESS MONTH

Whereas, domestic violence is a devastating problem affecting persons of all economic, racial, and social backgrounds with both immediate and long-lasting effects on victims and their children and on society as a whole; and Whereas, the State of Illinois recognizes that in addition to imposing sanctions on abusers, we must also meet the needs of battered women and their children who often suffer grave financial, physical, and psychological losses; and Whereas, the Illinois Department of Public Aid provides nearly \$10 million to 49 domestic violence programs providing services such as shelter, information and referral, advocacy, crisis hotline, counseling, and transportation to more than 40,000 victims of domestic violence and their children in the state; and Whereas, Illinois laws have been revised and expanded to increase protection for victims of domestic violence, including strengthening orders of protection and expanding police powers in abuse situations; and Whereas, stalking and aggravated stalking are now criminal offenses that offer victims of domestic violence greater protection from perpetrators; and Whereas, the Domestic Violence Training and Curriculum Task Force is developing a model coordinated response protocol and training for law enforcement officers, prosecutors and the judiciary; and Whereas, we need to continue our best efforts to eliminate domestic violence; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1994 as DOMESTIC VIOLENCE AWARENESS MONTH in Illinois, and urge citizens to take part in working toward the elimination of domestic violence so that people can be safe and without fear in their homes and personal lives. Issued by the Governor October 4, 1994. Filed with the Secretary of State October 6, 1994.

94-553

EAST ST. LOUIS NAACP RECOGNIZED

Whereas, the East St. Louis chapter of the NAACP was founded in 1914 and is one of the oldest chapters of the NAACP in the nation; and Whereas, East St. Louis has been extremely successful in improving race relations and working for the advancement of African-Americans in the East St. Louis

community; and Whereas, today, the East St. Louis chapter has more than 6,000 participants and represents all of St. Clair County and the entire metro-East area; and Whereas, Johnny Scott, the president of the NAACP East St. Louis chapter, has worked diligently to achieve the goal of keeping individuals free from intimidation and has been dedicated to the improvement of race relations; and Whereas, the East St. Louis branch of the NAACP is sponsoring its 40th Annual Freedom Fund Life Membership Banquet at the Regal Riverfront Hotel in St. Louis on Saturday, October 8, 1994; and Whereas, the Honorable Carol Mosley-Braun, United States Senator, will be the guest speaker; Therefore, I, Jim Edgar, Governor of the State of Illinois, recognize the East St. Louis branch of the NAACP and commend them for their dedication to this worthwhile cause. Issued by the Governor October 4, 1994. Filed with the Secretary of State October 6, 1994.

94-554

MARRIAGE AND FAMILY THERAPY WEEK

Whereas, strong and healthy families are the foundation of a stable and successful society; and Whereas, we must continue to find ways to support families confronted by the challenges of physical and mental illness and by such social ills as violence and substance abuse; and Whereas, marriage and family therapists offer valuable health and mental health care services to individuals, couples, and families; and Whereas, the United Nations has highlighted the importance of families by declaring 1994 as the International Year of the Family; and Whereas, the American Association for Marriage and Family Therapy has been the professional organization for marriage and family therapists for 52 years, and currently has more than 21,000 members; and Whereas, the American Association for Marriage and Family Therapy will be holding its 52nd Annual Conference, "Forging Our Future: The Challenge of Change," in Chicago on November 3-6, 1994, to explore ways to strengthen the health of families everywhere; and Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 31-November 6, 1994, as MARRIAGE AND FAMILY THERAPY WEEK in Illinois, in recognition of these dedicated family professionals. Issued by the Governor October 4, 1994. Filed with the Secretary of State October 6, 1994.

94-555

POLISH AMERICAN HERITAGE MONTH

Whereas, Illinois has served as a home of opportunity for the Polish people leaving their homeland; and Whereas, Illinois continues to be the largest Polish community outside of Poland; and Whereas, Polish Americans have made significant contributions to Illinois in the areas of the arts, sports, business, science, education, culture, economy, politics and medicine and have enriched Illinois; and Whereas, the brave freedom fighters and the thousands of Polish patriots who fought the German forces occupying the Polish capital during what has become known in history as the Warsaw Uprising will be honored on October 4, 1994; and Whereas, the Illinois division of the Polish American Congress is sponsoring the 26th Heritage Award Banquet honoring Jerzy Barylewski, the past commander of the Polish Youth Association and Piotr Inglot, a distinguished Polish Home Army Veteran and participant in the Warsaw Uprising, will be honored with the Polish Heritage Award. The Alliance of Polish Clubs and the Polish Highlanders Association will be honored

with the Civic Award and Leszek Niedzwiecki will be honored with the Unesco Smiling Face Award for his years of working with and for children; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1994 as POLISH AMERICAN HERITAGE MONTH in Illinois and urge all citizens to remember the bravery of the Polish nation in the 50th anniversary year of the Warsaw Uprising. Issued by the Governor October 4, 1994. Filed with the Secretary of State October 6, 1994.

94-556

QUALITY MONTH

Whereas, a commitment to excellence in manufacturing and service is essential to our nation's long-term economic welfare; and Whereas, over the years, American craftsmen have shown great personal pride and interest in developing quality goods and services; and Whereas, individual workers, business managers, labor leaders, educators, and government officials must all work to promote a standard of excellence in the public and private sectors; and

Whereas, from the smallest to the largest manufacturing and service organizations in Illinois, total quality and continuous improvement are major concerns of all who believe in the long-term existence of their operations; and Whereas, the American Society for Quality Control, an international society with more than 135,000 members worldwide, is taking part in a national campaign to stimulate, support, and strengthen America's commitment to quality in all types of organizations; and Whereas, the Central Illinois Section of the American Society for Quality Control will sponsor activities in Decatur, Illinois, on October 25, 1994, in support of this national awareness campaign; and Whereas, the Chicago Section of the American Society for Quality Control, the second largest section with a membership of more than 3,500 members, is celebrating its 50th anniversary on October 12, 1994; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 1994 as QUALITY MONTH in Illinois. Issued by the Governor October 4, 1994. Filed with the Secretary of State October 6, 1994.

94-557

CLERGY APPRECIATION DAY

Whereas, this nation was built on a foundation of faith in God, fostered by a belief that it is only through divine guidance and hard work that success can be achieved; and Whereas, more than 375,000 pastors in America dedicate themselves daily to strengthening the spiritual and moral foundation of communities across the United States, acting as disciples of faith and spreading the word of God; and Whereas, the countless souls touched through their ministry have put into practice the ideals of neighbor helping neighbor which have bound us together in the spirit of unity and brotherhood, sustaining us in times of hardship and success; and Whereas, the future holds much promise as these faithful servants continue their service to mankind in the true spirit of discipleship; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 9, 1994, as CLERGY APPRECIATION DAY in Illinois and urge all citizens to recognize the importance of their spiritual leadership in the continued growth of our state and nation. Issued by the Governor October 5, 1994. Filed with the Secretary of State October 3, 1994.

94-558

CONSOER TOWNSEND DAY

Whereas, Consoer Townsend is the largest Chicago-based engineering and consulting firm, specializing in planning, design, and construction of the nation's transportation, water, and wastewater infrastructure; and Whereas, the history of Consoer Townsend is the history of the development of Chicago's infrastructure; and Whereas, Consoer Townsend was founded in 1919 by A.W. Consoer, who was soon joined by his brother, George. By 1929, it was the largest municipal engineering firm in the city; and Whereas, Consoer Townsend employs more than 500 persons and has offices in 15 cities in the United States, including Chicago, where the firm is headquartered; and Whereas, the firm is involved in projects throughout the nation, along with several projects overseas, and is one of the nation's leading infrastructure consulting engineering firms; and Whereas, the firm has been involved in a majority of the major transportation projects and environmentally related projects in the Chicago area for the past quarter of a century--the Deep Tunnel project, O'Hare International Airport, the University of Illinois-- Chicago, Illinois toll highways, the Southeast Side Rapid Transit System, Navy Pier, and now the Circulator project in Chicago; and Whereas, the president and chief executive officer is Robert H. Fischer, who has been with Consoer Townsend for the past 22 years; and Whereas, the 75th anniversary gala is Tuesday, October 18, 1994, at the Field Museum, Chicago; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 18, 1994, as CONSOER TOWNSEND DAY in Illinois and wish the firm and Robert Fischer continued success. Issued by the Governor October 5, 1994. Filed with the Secretary of State October 6, 1994.

94-559

TABITHA COMMUNITY SERVICES DAY

Whereas, Tabitha Community Services was founded in 1975 and incorporated in 1978, and since Tabitha's origin, its workers have been dedicated to serving the needs of destitute communities and helping others to help themselves; and Whereas, its year-round services consist of emergency shelter, emergency food program, emergency clothing, counseling and referrals, assistance to battered women and newly released women from mental institutions, certified training and work programs, programs for senior citizens, in-house day care, and emergency shelter food and clothing for fire victims and displaced persons; and Whereas, Tabitha is doing its best to continually service the increasing human needs of victimized women, children, and families throughout Chicago and the suburbs, regardless of race, sex, or religion; and Whereas, on October 7, 1994, Tabitha Community Services will hold its 19th-year fundraiser at Nikos Restaurant in Bridgeview; Therefore, I, Jim Edgar, Governor of the State of Illinois, proclaim October 7, 1994, as TABITHA COMMUNITY SERVICES DAY in Illinois. Issued by the Governor October 5, 1994. Filed with the Secretary of State October 6, 1994.

ACTION CODES	
A - Adopted Rule	P - Proposed Rule
AR - Adopted Repealer	PF - Prohibited Filing Order by JCAR*
C - Notice of Corrections	PP - Peremptory or Court Ordered Rules
CC - Codification Changes	PR - Proposed Repealer
E - Emergency Rule	R - Refusal to meet JCAR* Objection
ER - Emergency Repealer	RC - Statement of Recommendation
M - Modification to meet JCAR*	S - Suspension ordered by JCAR*
	W - Withdrawal to meet JCAR*
O - JCAR* Statement Of Objections	Objections
RQ - Request for Correction	MR - Modification and Refusal
EC - Expedited Corrections	
*Joint Committee on Administrative Rules	

ALL RULES ARE LISTED BY PART NUMBER AND HEADING ONLY. (FOR ACTION ON SPECIFIC SECTIONS, PLEASE REFER TO THE SECTIONS AFFECTED INDEX.) IF THERE ARE ANY QUESTIONS, PLEASE CONTACT THE ADMINISTRATIVE CODE DIVISION AT (217) 782-7017.

AGING, DEPARTMENT ON

89 Ill. Adm. Code 240	Community Care Program (P-14225/93;A-609) (E-5355) (P-5027) (A-13375)
89 Ill. Adm. Code 260	Long-Term Care Insurance Partnership Demonstration Program (P-3802; A-9895)
89 Ill. Adm. Code 230	Older Americans Act Program (P-5720) (A-14072)

AGRICULTURE, DEPARTMENT OF

8 Ill. Adm. Code 30	Animal Control Act (P-8972) (A-14891)
8 Ill. Adm. Code 110	Animal Diagnostic Laboratory Act (P-14717/93;A-1825) (P-8981) (P-9027)
8 Ill. Adm. Code 25	Animal Welfare Act (P-8993) (A-14898)
8 Ill. Adm. Code 75	Bovine Brucellosis (P-14728/93;A-1833)
8 Ill. Adm. Code 257	Cooperative Groundwater Protection Program (P-14288/93; A-205)
8 Ill. Adm. Code 20	Definitions (P-14793;A-1844)
8 Ill. Adm. Code 85	Diseased Animals (P-14747/93;A-1850)
8 Ill. Adm. Code 116	Equine Infectious Anemia Control (P-14761/93;A-1861)
68 Ill. Adm. Code 590	Feeder Swine Dealer Licensing (P-14765/93;A-1865)
8 Ill. Adm. Code 70	Horsemeat (P-9003) (A-14906)
8 Ill. Adm. Code 35	Humane Care for Animals Act (P-9008) (A-14909)
8 Ill. Adm. Code 50	Humane Slaughter of Livestock (P-9011) (A-14911)
8 Ill. Adm. Code 90	Illinois Dead Animal Disposal Act (A-14917)

8 Ill. Adm. Code 270	Illinois State Fair and DuQuoin State Fair, Non-Fair Space Rental and the General Operation of the State Fairgrounds (P-3164;A-9400)
8 Ill. Adm. Code 40	Livestock Auction Markets (P-14769/93;A-1869)
68 Ill. Adm. Code 610	Livestock Dealer Licensing (P-14775/93;A-1875)
8 Ill. Adm. Code 125	Meat and Poultry Inspection Act (PP-304) (PP-2164) (P-3809;A-4622) (PP-6442) (PP-8493) (A-11489) (PP-12540) (PP-14475) (A-14924) (PP-15452)
8 Ill. Adm. Code 515	Refrigerated Warehouse Act (P-9033) (A-14930)
8 Ill. Adm. Code 105	Swine Disease Control & Eradication Act (P-14781/93;A-1880) (P-13519)
8 Ill. Adm. Code 600	Weights and Measures Act (E-4426) (A-8519) (A-14692)

ALCOHOLISM AND SUBSTANCE ABUSE, DEPARTMENT OF

77 Ill. Adm. Code 2090	Subacute Alcoholism and Substance Abuse Treatment Services (P-5029) (C-8731) (A-14223)
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ATTORNEY GENERAL

14 Ill. Adm. Code 200	Franchise Disclosure Act (PP-2522)
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AUDITOR GENERAL

2 Ill. Adm. Code 601	Freedom of Information (A-7739)
2 Ill. Adm. Code 600	Public Information, Rulemaking, Organization and Personnel (A-6404) (AR-6440)

BANKS AND TRUST COMPANIES, COMMISSIONER OF

38 Ill. Adm. Code 380	Eligible State Bank (P-19347/93;A-4630)
38 Ill. Adm. Code 335	Unimpaired Capital & Unimpaired Surplus (E-11662) (P-13169)

CARNIVAL-AMUSEMENT SAFETY BOARD

56 Ill. Adm. Code 6000	Carnival and Amusement Park Inspection Law (P-6040) (A-13384)
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230.700	am	(P-13223/93;A-1233)	926.10	am	(P-512)	251.30	am	(P-8993;A-14898)	257.20	n	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.800	am	(P-13223/93;A-1233)	926.20	#	(P-512)	257.30	am	(P-8972;A-14891)	257.40	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.900	am	(P-13223/93;A-1233)	926.110	am	(P-512)	30.20	am	(P-8972;A-14891)	257.50	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.1000	am	(P-13223/93;A-1233)	926.120	r	(P-512)	30.30	am	(P-8972;A-14891)	257.60	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.Ex.A	am	(P-13223/93;A-1233)	926.130	r	(P-512)	30.40	am	(P-8972;A-14891)	257.70	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.Ex.B	am	(P-13223/93;A-1233)	926.140	r	(P-512)	30.140	am	(P-8972;A-14891)	257.80	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.Ex.C	am	(P-13223/93;A-1233)	926.210	#am	(P-512)	35.30	am	(P-9008;A-14909)	257.90	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.Ex.D	am	(P-13223/93;A-1233)	926.220	r	(P-512)	40.5	am	(P-14769/93;A-1869)	257.100	n	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.Ex.E	am	(P-13223/93;A-1233)	926.230	#am	(P-512)	40.80	am	(P-14769/93;A-1869)	270.10	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
230.Ex.F	am	(P-13223/93;A-1233)	926.240	r	(P-512)	40.110	am	(P-14769/93;A-1869)	270.15	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.	re	(P-14899)	926.236	#am	(P-512)	40.170	am	(P-9011;A-14911)	270.20	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.100	am	(P-13234/93;A-4745)	926.240	am	(P-512)	50.10	am	(P-9011;A-14911)	270.25	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.200	am	(P-13234/93;A-4745)	926.250	am	(P-512)	50.20	am	(P-9011;A-14911)	270.30	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.300	am	(P-13234/93;A-4745)	926.260	am	(P-512)	70.80	am	(P-9003;A-14909)	270.35	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.400	am	(P-13234/93;A-4745)	926.270	#	(P-512)	75.5	am	(P-14728/93;A-1833)	270.40	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.500	am	(P-13234/93;A-4745)	926.280	am	(P-512)	75.10	am	(P-14728/93;A-1833)	270.45	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.600	am	(P-13234/93;A-4745)	926.290	am	(P-512)	75.120	am	(P-14728/93;A-1833)	270.50	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.700	am	(P-13234/93;A-4745)	926.300	am	(P-512)	75.180	am	(P-14728/93;A-1833)	270.55	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.800	am	(P-13234/93;A-4745)	926.310	am	(P-512)	75.190	am	(P-14728/93;A-1833)	270.60	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.900	am	(P-13234/93;A-4745)	926.320	am	(P-512)	75.200	am	(P-14728/93;A-1833)	270.65	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
240.1000	am	(P-13234/93;A-4745)	926.330	am	(P-512)	75.210	am	(P-14728/93;A-1833)	270.70	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
245.	re	(P-7496)	926.340	am	(P-512)	75.248	am	(P-14728/93;A-1833)	270.75	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
245.100	am	(P-13248/93;A-4720)	926.350	am	(P-512)	75.280	am	(P-14728/93;A-1833)	270.80	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
245.130	am	(P-13248/93;A-4720)	926.360	r	(P-512)	75.280	am	(P-14728/93;A-1833)	270.85	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
245.140	am	(P-13248/93;A-4720)	926.370	am	(P-512)	75.280	am	(P-14728/93;A-1833)	270.90	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
245.140	am	(P-13248/93;A-4720)	926.380	am	(P-512)	75.280	am	(P-14728/93;A-1833)	270.95	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
245.Ex.A	am	(P-13248/93;A-4720)	926.390	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.00	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
245.200	am	(P-13248/93;A-4720)	926.400	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.05	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.200	am	(P-13257/93;A-4728)	926.410	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.10	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.300	am	(P-13257/93;A-4728)	926.420	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.15	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.400	am	(P-13257/93;A-4728)	926.430	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.20	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.500	am	(P-13257/93;A-4728)	926.440	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.25	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.600	am	(P-13257/93;A-4728)	926.450	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.30	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.700	am	(P-13257/93;A-4728)	926.460	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.35	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.800	am	(P-13257/93;A-4728)	926.470	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.40	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.900	am	(P-13257/93;A-4728)	926.480	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.45	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1000	am	(P-13257/93;A-4728)	926.490	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.50	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1200	am	(P-13257/93;A-4728)	926.500	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.55	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1300	am	(P-13257/93;A-4728)	926.510	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.60	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1400	am	(P-13257/93;A-4728)	926.520	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.65	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1500	am	(P-13257/93;A-4728)	926.530	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.70	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1600	am	(P-13257/93;A-4728)	926.540	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.75	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1700	am	(P-13257/93;A-4728)	926.550	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.80	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1800	am	(P-13257/93;A-4728)	926.560	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.85	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.1900	am	(P-13257/93;A-4728)	926.570	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.90	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.2000	am	(P-13257/93;A-4728)	926.580	am	(P-512)	75.280	am	(P-14728/93;A-1833)	271.95	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.2100	am	(P-13257/93;A-4728)	926.590	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.00	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
250.2200	am	(P-13257/93;A-4728)	926.600	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.05	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
255.10	n	(E-5359)	926.610	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.10	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
255.20	n	(E-5359)	926.620	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.15	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.	re	(P-7595)	926.630	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.20	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.100	am	(P-13233/93;A-4705)	926.640	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.25	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.200	am	(P-13233/93;A-4705)	926.650	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.30	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.300	am	(P-13233/93;A-4705)	926.660	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.35	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.350	am	(P-13233/93;A-4705)	926.670	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.40	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.400	am	(P-13233/93;A-4705)	926.680	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.45	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.600	am	(P-13233/93;A-4705)	926.690	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.50	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.700	am	(P-13233/93;A-4705)	926.700	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.55	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.800	am	(P-13233/93;A-4705)	926.710	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.60	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.900	am	(P-13233/93;A-4705)	926.720	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.65	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1000	am	(P-13233/93;A-4705)	926.730	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.70	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1100	am	(P-13233/93;A-4705)	926.740	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.75	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1200	am	(P-13233/93;A-4705)	926.750	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.80	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1300	am	(P-13233/93;A-4705)	926.760	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.85	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1400	am	(P-13233/93;A-4705)	926.770	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.90	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1500	am	(P-13233/93;A-4705)	926.780	am	(P-512)	75.280	am	(P-14728/93;A-1833)	272.95	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1600	am	(P-13233/93;A-4705)	926.790	am	(P-512)	75.280	am	(P-14728/93;A-1833)	273.00	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1700	am	(P-13233/93;A-4705)	926.800	am	(P-512)	75.280	am	(P-14728/93;A-1833)	273.05	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1800	am	(P-13233/93;A-4705)	926.810	am	(P-512)	75.280	am	(P-14728/93;A-1833)	273.10	am	(P-14288/93;A-205)	am	(P-20094/93;A-4811)
260.1900	am	(P-13233/93;A-4705)	926.820	am	(P-512)	75.280	am	(P-1472					

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(Title 17, cont.)

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(P-4495/12628)

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(P-3868/A-10090)

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A-9985

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(P-12005/93/A-2290)

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(P-19405/93/A-2970)

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438.35	1440.50	n	(P-2841.7439)	510.85	am
438.40	1440.60	n	(P-2841.7439)	510.210	n
438.45	1440.70	n	(P-2841.7439)	510.220	n
438.50	1440.80	n	(P-2841.7439)	510.230	n
438.60	1440.80	n	(P-2841.7439)	510.240	n
438.90	1700.20	am	(P-2841.7439)	510.250	n
438.100	1700.20	am	(P-2841.7439)	510.260	n
501.10	1700.30	am	(P-19040.A-2089)	510.270	n
501.20	1700.40	am	(P-19040.A-2089)	510.280	n
502.500	1700.40	am	(P-5508.A-11615)	510.285	n
509.95	1700.40	am	(P-2832.7428)	510.290	n
509.150	1700.50	am	(P-12048)	510.295	n
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509.300	1700.110	am	(P-5795.8504)	557.40	am
509.300	1700.110	am	(P-5795.8504)	557.50	am
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509.300	1700.110	am	(P-5795.8504)	557.70	am
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509.300	1700.110	am	(P-5795.8504)	558.10	am
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509.300	1700.110	am	(P-5795.8504)	560.70	am
509.300	1700.110	am	(P-5795.8504)	560.80	am
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509.300	1700.110	am	(P-5795.8504)	561.00	am
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509.300	1700.110	am	(P-5795.8504)	561.30	am
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509.300	1700.110	am	(P-5795.8504)	561.50	am
509.300	1700.110	am	(P-579		

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(P-19376/93:A-2933)	501 40	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 110	am	(P-1013:A-10254)	3030 125	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 50	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 120	am	(P-1013:A-10254)	3030 130	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 60	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 130	am	(P-1013:A-10254)	3030 135	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 70	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 140	am	(P-1013:A-10254)	3030 140	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 80	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 150	am	(P-1013:A-10254)	3030 145	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 90	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 160	am	(P-1013:A-10254)	3030 150	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 100	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 170	am	(P-1013:A-10254)	3030 155	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 110	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 180	am	(P-1013:A-10254)	3030 160	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 120	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 190	am	(P-1013:A-10254)	3030 165	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 130	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 200	am	(P-1013:A-10254)	3030 170	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 140	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 210	am	(P-1013:A-10254)	3030 175	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 150	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 220	am	(P-1013:A-10254)	3030 180	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 160	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 230	am	(P-1013:A-10254)	3030 185	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 170	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 240	am	(P-1013:A-10254)	3030 190	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 180	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 250	am	(P-1013:A-10254)	3030 195	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 190	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 260	am	(P-1013:A-10254)	3030 200	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 200	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 270	am	(P-1013:A-10254)	3030 205	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 210	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 280	am	(P-1013:A-10254)	3030 210	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 220	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 290	am	(P-1013:A-10254)	3030 215	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 230	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 300	am	(P-1013:A-10254)	3030 220	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 240	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 310	am	(P-1013:A-10254)	3030 225	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 250	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 320	am	(P-1013:A-10254)	3030 230	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 260	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 330	am	(P-1013:A-10254)	3030 235	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 270	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 340	am	(P-1013:A-10254)	3030 240	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 280	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 350	am	(P-1013:A-10254)	3030 245	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 290	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 360	am	(P-1013:A-10254)	3030 250	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 300	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 370	am	(P-1013:A-10254)	3030 255	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 310	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 380	am	(P-1013:A-10254)	3030 260	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 320	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 390	am	(P-1013:A-10254)	3030 265	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 330	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 400	am	(P-1013:A-10254)	3030 270	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 340	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 410	am	(P-1013:A-10254)	3030 275	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 350	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 420	am	(P-1013:A-10254)	3030 280	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 360	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 430	am	(P-1013:A-10254)	3030 285	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 370	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 440	am	(P-1013:A-10254)	3030 290	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 380	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 450	am	(P-1013:A-10254)	3030 295	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 390	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 460	am	(P-1013:A-10254)	3030 300	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 400	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 470	am	(P-1013:A-10254)	3030 305	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 410	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 480	am	(P-1013:A-10254)	3030 310	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 420	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 490	am	(P-1013:A-10254)	3030 315	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 430	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 500	am	(P-1013:A-10254)	3030 320	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 440	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-10061/93:A-1169)	(P-10061/93:A-1169)	(P-9781)	n	(P-9781)	2720 510	am	(P-1013:A-10254)	3030 325	am	(P-19072/93:A-7452)
(P-19376/93:A-2933)	501 450	am	(P-19376/93:A-2933)	110 50	am	(P-19376/93:A-1171)	210 220	r	(P-100										

203.209	am	(P-18754/93;A-6335)	218.106	am	(P-12491/93;A-1945)	218.946	am	(P-12491/93;A-1945)	219.986	am	(P-15274)	270.503	n	(P-16325/93;A-9425)	370.910	re	(A-6375)
211.102	am	(P-8331)	218.108	am	(P-9242/P-1521.1)	218.960	n	(P-12491/93;A-1945)	219.Ap.C	am	(P-15274)	270.504	n	(P-16325/93;A-9425)	370.920	re	(A-6375)
211.270	n	(P-15192)	218.112	am	(P-12491/93;A-1945)	218.963	r	(P-9242)	219.Ap.E	am	(P-9272)	270.601	n	(P-16325/93;A-9425)	370.930	re	(A-6375)
211.660	am	(P-15192)	218.114	am	(P-7602;A-14973)	218.966	am	(P-12491/93;A-1945)	219.Ap.G	am	(P-15274)	270.602	n	(P-16325/93;A-9425)	370.940	re	(A-6375)
211.670	am	(P-15192)	218.116	n	(P-12491/93;A-1945)	218.980	am	(P-1521.1)	240.101	am	(P-12021)	270.604	n	(P-16325/93;A-9425)	370.1000	re	(A-6375)
211.680	n	(P-15192)	218.118	n	(P-10549)	218.983	am	(P-12491/93;A-1945)	240.102	am	(P-12021)	270.606	n	(P-16325/93;A-9425)	370.1030	re	(A-6375)
211.920	n	(P-15192)	218.120	am	(P-10549)	218.986	r	(P-9242/P-1521.1)	240.104	am	(P-12021)	270.608	n	(P-16325/93;A-9425)	370.1040	re	(A-6375)
211.980	n	(P-15192)	218.122	am	(P-10549)	218.991	am	(P-12491/93;A-1945)	240.105	am	(P-12021)	270.607	n	(P-16325/93;A-9425)	370.1050	re	(A-6375)
211.1780	n	(P-15192)	218.125	n	(P-10549)	218.996	am	(P-12491/93;A-1945)	240.106	am	(P-12021)	270.608	n	(P-16325/93;A-9425)	370.1060	re	(A-6375)
211.1880	n	(P-15192)	218.128	n	(P-10549)	218.Ap.C	am	(P-9242)	240.125	am	(P-12021)	302.202	am	(P-14555)	370.1080	re	(A-6375)
211.1900	n	(P-15192)	218.200	am	(P-1521.1)	218.Ap.E	n	(P-1521.1)	240.126	am	(P-12021)	302.208	am	(P-14555)	370.1100	re	(A-6375)
211.2030	n	(P-15192)	218.205	am	(P-1521.1)	218.Ap.H	n	(P-1521.1)	240.151	n	(P-12021)	302.212	am	(P-14555)	370.1110	re	(A-6375)
211.2290	n	(P-10536)	218.208	am	(P-1521.1)	219.101	am	(P-9272)	240.152	n	(P-12021)	302.213	am	(P-14555)	370.1120	re	(A-6375)
211.2300	n	(P-10536)	218.210	am	(P-1521.1)	219.106	am	(P-9272)	240.153	n	(P-12021)	302.407	am	(P-14555)	370.1130	re	(A-6375)
211.2360	n	(P-15192)	218.212	n	(P-1521.1)	219.112	am	(P-7618;A-14987)	240.161	n	(P-12021)	303.323	am	(P-18759/93;A-13461)	370.1200	re	(A-6375)
211.2610	n	(P-12491/93;A-1253)	218.213	n	(P-1521.1)	219.115	am	(P-10584)	240.162	n	(P-12021)	303.322	am	(P-14219)	370.1210	re	(A-6375)
211.2630	n	(P-15192)	218.214	n	(P-1521.1)	219.120	am	(P-10584)	240.163	n	(P-12021)	303.400	n	(P-12491/93;A-2981)	370.Ap.A	re	(A-6375)
211.2640	n	(P-15192)	218.216	am	(P-12491/93;A-1945)	219.121	am	(P-10584)	240.164	n	(P-12021)	304.122	am	(P-14549)	370.Ap.B	re	(A-6375)
211.2650	n	(P-8331)	218.218	am	(P-1521.1)	219.125	n	(P-10584)	240.171	n	(P-12021)	304.301	r	(P-14549)	370.Ap.C	re	(A-6375)
211.3430	n	(P-8331)	218.219	n	(P-1521.1)	219.126	n	(P-10584)	240.172	n	(P-12021)	304.303	n	(P-15223/93;A-267)	370.Ap.D	re	(A-6375)
211.3620	n	(P-8331)	218.232	n	(P-1521.1)	219.137	n	(P-10584)	240.173	n	(P-12021)	370.100	re	(P-2600;A-11574)	370.Ap.E	re	(A-6375)
211.3650	am	(P-9228)	218.433	n	(P-1521.1)	219.138	n	(P-10584)	240.1b.A	n	(P-12021)	370.100	re	(A-6375)	370.Ap.F	re	(A-6375)
211.3660	n	(P-10536)	218.434	n	(P-1521.1)	219.139	n	(P-10584)	240.1b.B	n	(P-12021)	370.200	re	(A-6375)	370.Ap.G	re	(A-6375)
211.3695	n	(P-10536)	218.436	n	(P-1521.1)	219.204	am	(P-15274)	270.101	n	(P-16325/93;A-9425)	370.201	re	(A-6375)	370.Ap.H	re	(A-6375)
211.3970	am	(P-12491/93;A-1253)	218.438	n	(P-1521.1)	219.205	am	(P-15274)	270.102	n	(P-16325/93;A-9425)	370.220	re	(A-6375)	371.100	n	(P-4524)
211.3970	am	(P-9228)	218.520	#,am	(P-10549)	219.207	am	(P-15274)	270.103	n	(P-16325/93;A-9425)	370.240	re	(A-6375)	372.100	n	(P-4524)
211.4050	am	(P-12491/93;A-1253)	218.522	n	(P-10549)	219.208	am	(P-15274)	270.104	n	(P-16325/93;A-9425)	370.260	re	(A-6375)	372.210	n	(P-4524)
211.4055	am	(P-15192)	218.524	n	(P-10549)	219.210	am	(P-15274)	270.106	n	(P-16325/93;A-9425)	370.260	re	(A-6375)	372.220	n	(P-4524)
211.4130	am	(P-8331)	218.583	am	(P-7602;A-14973)	219.212	n	(P-15274)	270.107	n	(P-16325/93;A-9425)	370.300	n	(A-6375)	372.230	n	(P-4524)
211.4260	n	(P-8331)	218.602	am	(P-12491/93;A-1945)	219.213	n	(P-15274)	270.108	n	(P-16325/93;A-9425)	370.340	re	(A-6375)	372.240	n	(P-4524)
211.4740	n	(P-15192)	218.611	am	(P-12491/93;A-1945)	219.214	n	(P-15274)	270.108	n	(P-16325/93;A-9425)	370.340	re	(A-6375)	372.250	n	(P-4524)
211.4830	n	(P-12491/93;A-1253)	218.620	am	(P-12491/93;A-1945)	219.432	n	(P-15274)	270.201	n	(P-16325/93;A-9425)	370.350	re	(A-6375)	372.300	n	(P-4524)
211.4850	n	(P-12491/93;A-1253)	218.623	n	(P-12491/93;A-1945)	219.433	n	(P-15274)	270.202	n	(P-16325/93;A-9425)	370.410	re	(A-6375)	372.310	n	(P-4524)
211.4970	n	(P-12491/93;A-1253)	218.626	n	(P-12491/93;A-1945)	219.434	n	(P-15274)	270.301	n	(P-16325/93;A-9425)	370.420	re	(A-6375)	372.400	n	(P-4524)
211.4970	n	(P-7589;A-14962)	218.656	n	(P-12491/93;A-1945)	219.435	n	(P-15274)	270.302	n	(P-16325/93;A-9425)	370.420	re	(A-6375)	372.410	n	(P-4524)
211.5065	n	(P-15192)	218.667	am	(P-12491/93;A-1945)	219.436	n	(P-15274)	270.303	n	(P-16325/93;A-9425)	370.440	re	(A-6375)	372.420	n	(P-4524)
211.5340	n	(P-8331)	218.668	n	(P-12491/93;A-1945)	219.520	#,am	(P-10584)	270.304	n	(P-16325/93;A-9425)	370.450	re	(A-6375)	372.430	n	(P-4524)
211.5390	n	(P-15192)	218.670	n	(P-12491/93;A-1945)	219.522	n	(P-10584)	270.305	n	(P-16325/93;A-9425)	370.460	re	(A-6375)	372.500	n	(P-4524)
211.5530	n	(P-15192)	218.672	n	(P-12491/93;A-1945)	219.523	n	(P-10584)	270.307	n	(P-16325/93;A-9425)	370.470	re	(A-6375)	372.510	n	(P-4524)
211.5600	n	(P-15192)	218.686	n	(P-12491/93;A-1945)	219.524	n	(P-10584)	270.308	n	(P-16325/93;A-9425)	370.500	re	(A-6375)	399.10	n	(P-2552;A-9470)
211.6060	n	(P-15192)	218.688	am	(P-1521.1)	219.583	am	(P-7618;A-14987)	270.401	n	(P-16325/93;A-9425)	370.510	re	(A-6375)	399.20	n	(P-2552;A-9470)
211.6110	n	(P-12491/93;A-1253)	218.688	n	(P-12491/93;A-1945)	219.585	r	(P-8295/93;A-4242)	270.402	n	(P-16325/93;A-9425)	370.520	re	(A-6375)	399.30	n	(P-2552;A-9470)
211.6140	n	(P-15192)	218.690	n	(P-12491/93;A-1945)	219.586	r	(P-8295/93;A-4242)	270.403	n	(P-16325/93;A-9425)	370.530	re	(A-6375)	399.40	n	(P-2552;A-9470)
211.6170	n	(P-12491/93;A-1253)	218.692	n	(P-12491/93;A-1945)	219.686	am	(P-15274)	270.404	n	(P-16325/93;A-9425)	370.540	re	(A-6375)	399.50	n	(P-2552;A-9470)
211.6250	n	(P-12491/93;A-1253)	218.720	n	(P-1521.1)	219.720	n	(P-15274)	270.405	n	(P-16325/93;A-9425)	370.550	re	(A-6375)	399.60	n	(P-2552;A-9470)
211.6355	n	(P-8331)	218.722	n	(P-1521.1)	219.722	n	(P-15274)	270.406	n	(P-16325/93;A-9425)	370.560	re	(A-6375)	399.110	n	(P-2552;A-9470)
211.6360	n	(P-8331)	218.726	n	(P-1521.1)	219.726	n	(P-15274)	270.407	n	(P-16325/93;A-9425)	370.570	re	(A-6375)	399.120	n	(P-2552;A-9470)
211.6400	n	(P-15192)	218.727	n	(P-1521.1)	219.727	n	(P-15274)	270.408	n	(P-16325/93;A-9425)	370.600	re	(A-6375)	399.130	n	(P-2552;A-9470)
211.6580	n	(P-15192)	218.728	n	(P-1521.1)	219.728	n	(P-15274)	270.409	n	(P-16325/93;A-9425)	370.610	re	(A-6375)	399.140	n	(P-2552;A-9470)
211.6580	n	(P-15192)	218.729	n	(P-1521.1)	219.729	n	(P-15274)	270.410	n	(P-16325/93;A-9425)	370.620	re	(A-6375)	399.Ap.A	n	(P-2552;A-9470)
211.6630	n	(P-12491/93;A-1253)	218.730	n	(P-1521.1)	219.730	n	(P-15274)	270.411	n	(P-16325/93;A-9425)	370.620	re	(A-6375)	611.101	am	(P-7642;A-12291)
211.6650	n	(P-12491/93;A-1253)	218.730	n	(P-1521.1)	219.730	n	(P-15274)	270.412	n	(P-16325/93;A-9425)	370.700	re	(A-6375)	611.102	am	(P-7642;A-12291)
211.6710	n	(P-12491/93;A-1253)	218.760	n	(P-1521.1)	219.760	am	(P-9272)	270.413	n	(P-16325/93;A-9425)	370.710	re	(A-6375)	611.102	am	(P-7642;A-12291)
211.6750	n	(P-12491/93;A-1253)	218.764	n	(P-9242)	219.762	am	(P-9272)	270.413	n	(P-16325/93;A-9425)	370.720	re	(A-6375)	611.532	am	(P-7642;A-12291)
211.6880	n	(P-15192)	218.764	n	(P-9242)	219.764	am	(P-9272)	270.501	n	(P-16325/93;A-9425)	370.730	re	(A-6375)	611.532	am	(P-7642;A-12291)
211.7050	n	(P-12491/93;A-1253)	218.766	n	(P-9242)	219.766	am	(P-9272)	270.505	n	(P-16325/93;A-9425)	370.740	re	(A-6375)	611.602	am	(P-7642;A-12291)
211.7050	n	(P-12491/93;A-1253)	218.766	n	(P-9242)	219.766	am	(P-9272)	270.406	n	(P-16325/93;A-9425)	370.750	re	(A-6375)	611.603	am	(P-7642;A-12291)
211.7400	am	(P-967;A-1587)	218.770	n	(P-9242)	219.770	am	(P-9272)	270.407	n	(P-16325/93;A-9425)	370.800	re	(A-6375)	611.607	am	(P-7642;A-12291)
212.113	n	(P-967;A-1587)	218.770	n	(P-9242)	219.770	am	(P-9272)	270.408	n	(P-16325/93;A-9425)	370.810	re	(A-6375)	611.609	am	(P-7642;A-12291)
212.700	n	(P-967;A-1587)	218.820	am	(P-12491/93;A-1945)	219.826	am	(P-15274)	270.409	n	(P-16325/93;A-9425)	370.820	re	(A-6375)	611.612	am	(P-7642;A-12291)
212.702	n	(P-967;A-1587)	218.923	r	(P-12491/93;A-1945)	219.940	am	(P-9272)	270.410	n	(P-16325/93;A-9425)	370.830	re	(A-6375)	611.648	am	(P-7642;A-12291)
212.703	n	(P-967;A-1587)	218.926	am	(P-12491/93;A-1945)	219.946	am	(P-15274)	270.411	n	(P-16325/93;A-9425)	370.840	re				

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721.106	am	(P-357-A-6741)			(C-5013)	732 II B	n	(P-5403-A-15008)
721.122	am	(P-6526-A-12175)			(P-13257)	732 II D	n	(P-5403-A-15008)
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726.Ap G	am	(P-6600-A-12500)	732 404	am	(P-13172)		am	(C-5017)
728.101	am	(P-388-A-6799)	732 405	am	(P-13172)		am	(P-455-A-6931)
728.102	am	(C-5013)	732 406	am	(P-13172)		am	(C-5017)
728.107	am	(P-388-A-6799)	732 407	am	(P-13172)		am	(C-5017)
728.109	am	(P-388-A-6799)	732 408	am	(P-13172)		am	(C-5017)
728.109	am	(P-6535-A-12203)	732 409	am	(P-13172)		am	(P-455-A-6931)
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620.125	am	(P-5113;A-14084)	702.102	r	(P-13613)	704.121	am	(P-13675)
620.210	am	(P-5113;A-14084)	702.103	am	(P-13613)	704.123	am	(P-13675)
620.260	am	(P-5113;A-14084)	702.104	am	(P-13613)	704.141	am	(P-13675)
620.302	am	(P-5113;A-14084)	702.105	am	(P-13613)	704.142	n	(P-13675)
620.330	am	(P-5113;A-14084)	702.106	am	(P-13613)	704.143	am	(P-13675)
620.410	am	(P-5113;A-14084)	702.107	am	(P-13613)	704.144	am	(P-13675)
620.420	am	(P-5113;A-14084)	702.108	am	(P-13613)	704.145	am	(P-13675)
620.605	am	(P-5113;A-14084)	702.109	am	(P-13613)	704.146	am	(P-13675)
670.101	n	(P-18730/93;A-10122)	702.110	am	(P-406;A-6918)	704.147	am	(P-13675)
670.102	n	(P-18730/93;A-10122)	702.120	am	(P-13613)	704.148	am	(P-13675)
670.103	n	(P-18730/93;A-10122)	702.121	am	(P-13613)	704.149	am	(P-13675)
670.104	n	(P-18730/93;A-10122)	702.122	am	(P-13613)	704.150	am	(P-13675)
670.105	n	(P-18730/93;A-10122)	702.123	am	(P-13613)	704.161	am	(P-13675)
670.106	n	(P-18730/93;A-10122)	702.124	am	(P-13613)	704.162	am	(P-13675)
670.107	n	(P-18730/93;A-10122)	702.125	am	(P-13613)	704.181	am	(P-13675)
670.201	n	(P-18730/93;A-10122)	702.126	am	(P-13613)	704.182	am	(P-13675)
670.203	n	(P-18730/93;A-10122)	702.140	am	(P-13613)	704.183	am	(P-13675)
670.205	n	(P-18730/93;A-10122)	702.141	am	(P-13613)	704.184	am	(P-13675)
670.207	n	(P-18730/93;A-10122)	702.142	am	(P-13613)	704.185	am	(P-13675)
670.208	n	(P-18730/93;A-10122)	702.143	am	(P-13613)	704.186	am	(P-13675)
670.211	n	(P-18730/93;A-10122)	702.144	am	(P-13613)	704.189	am	(P-13675)
670.213	n	(P-18730/93;A-10122)	702.145	am	(P-13613)	704.190	am	(P-13675)
670.215	n	(P-18730/93;A-10122)	702.146	am	(P-13613)	704.191	am	(P-13675)
670.217	n	(P-18730/93;A-10122)	702.147	am	(P-13613)	704.192	am	(P-13675)
670.301	n	(P-18730/93;A-10122)	702.148	am	(P-13613)	704.193	am	(P-13675)
670.401	n	(P-18730/93;A-10122)	702.149	am	(P-13613)	704.194	n	(P-13675)
670.501	n	(P-18730/93;A-10122)	702.149	am	(P-13613)	704.203	am	(P-13675)
700.101	r	(P-13572)	702.150	am	(P-13613)	704.203	am	(P-13675)
700.102	r	(P-13572)	702.151	am	(P-13613)	704.213	am	(P-13675)
700.103	r	(P-13572)	702.160	am	(P-13613)	704.240	am	(P-13335)
700.104	r	(P-13572)	702.161	am	(P-13613)	704.261	am	(P-13675)
700.105	r	(P-13572)	702.162	am	(P-13613)	704.262	am	(P-13675)
700.106	am	(P-13572)	702.163	am	(P-13613)	704.263	am	(P-13675)
700.107	r	(P-13572)	702.164	am	(P-13613)	705.101	am	(P-13594)
700.108	r	(P-13572)	702.181	am	(P-13613)	705.102	am	(P-13594)
700.109	r	(P-13572)	703.110	am	(P-6860;A-12392)	705.103	am	(P-13594)
700.201	r	(P-13572)	703.125	am	(P-13646)	705.121	am	(P-13594)
700.205	r	(P-13572)	703.126	am	(P-13646)	705.122	am	(P-13594)
700.210	r	(P-13572)	703.140	am	(P-13646)	705.123	am	(P-13594)
700.215	r	(P-13572)	703.154	am	(P-13646)	705.124	am	(P-13594)
700.220	r	(P-13572)	703.156	am	(P-13646)	705.125	am	(P-13594)
700.225	r	(P-13572)	703.158	am	(P-13646)	705.126	am	(P-13594)
700.230	r	(P-13572)	703.184	am	(P-13646)	705.127	am	(P-13594)
700.235	r	(P-13572)	703.186	am	(P-13646)	705.141	am	(P-13594)
700.240	r	(P-13572)	703.200	am	(P-13646)	705.142	am	(P-13594)
700.245	r	(P-13572)	703.201	am	(P-13646)	705.144	am	(P-13594)
700.250	r	(P-13572)	703.205	am	(P-6860;A-12392)	705.161	am	(P-13594)
700.255	r	(P-13572)	703.206	am	(P-13646)	705.162	am	(P-13594)
700.260	r	(P-13572)	703.208	am	(P-13646)	705.164	am	(P-13594)
700.265	r	(P-13572)	703.210	am	(P-13646)	704.165	am	(P-13594)
700.301	r	(P-13572)	703.211	am	(P-13646)	704.181	am	(P-13594)
700.302	r	(P-13572)	703.212	am	(P-13646)	704.182	am	(P-13594)
700.303	r	(P-13572)	703.223	am	(P-6860;A-12392)	705.183	am	(P-13594)
700.304	r	(P-13572)	703.223	am	(P-13646)	705.184	am	(P-13594)
700.401	r	(P-13572)	703.224	am	(P-13646)	705.201	am	(P-13594)
700.402	r	(P-13572)	703.232	am	(P-6860;A-12392)	705.202	am	(P-13594)
700.403	r	(P-13572)	703.241	am	(P-13646)	705.203	am	(P-13594)
700.404	r	(P-13572)	703.242	am	(P-13646)	705.204	am	(P-13594)
700.501	r	(P-13572)	703.244	am	(P-13646)	705.205	am	(P-13594)
700.502	r	(P-13572)	703.245	am	(P-13646)	705.210	am	(P-13594)
700.503	r	(P-13572)	703.246	am	(P-13646)	705.211	am	(P-13594)
700.504	r	(P-13572)	703.247	am	(P-13646)	705.212	am	(P-13594)
700.601	r	(P-13572)	703.283	am	(P-13646)	720.110	am	(P-337;A-6720)
700.602	r	(P-13572)	703.402	am	(P-419;A-6898)	720.111	am	(P-655;A-12160)
700.603	r	(P-13572)	704.102	am	(P-13675)	720.122	am	(P-13173)
700.604	r	(P-13572)	704.103	am	(P-13675)	720.123	am	(P-655;A-12160)
700.605	r	(P-13572)	704.104	am	(P-13675)	720.123	am	(P-357;A-6741)

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830.501	n	(P-11040)	180.90	am	(P-12085)	140.50	am	(P-12696)
830.502	n	(P-11040)	180.95	n	(P-12085)	140.55	am	(P-12696)
830.503	n	(P-11040)	180.115	n	(P-12085)	140.60	am	(P-12696)
830.504	n	(P-11040)	335.10	n	(E-11662)(P-13169)	140.65	am	(P-12696)
830.507	n	(P-11040)	335.20	n	(E-11662)(P-13169)	140.70	am	(P-12696)
830.508	n	(P-11040)	335.30	n	(E-11662)(P-13169)	140.80	am	(P-12696)
830.601	n	(P-11040)	380.10	n	(P-19347/93:A.4630)	140.90	am	(P-12696)
830.602	n	(P-11040)	380.20	n	(P-19347/93:A.4630)	140.130	am	(P-12696)
830.603	n	(P-11040)	380.30	n	(P-19347/93:A.4630)	140.140	am	(P-12696)
830.604	n	(P-11040)	610.10	n	(P-1768)(IC-8172)	140.150	am	(P-12696)
830.605	n	(P-11040)	610.20	n	(P-1768)(IC-8172)	140.160	am	(P-12696)
830.606	n	(P-11040)	610.40	n	(P-1768)(IC-8172)	140.171	am	(P-12696)
830.76.A	n	(P-11040)	610.40	n	(P-1768)(IC-8172)	140.180	am	(P-12696)
830.76.B	n	(P-11040)	610.60	n	(P-1768)(IC-8172)	140.185	am	(P-12696)
830.76.C	n	(P-11040)	610.60	n	(P-1768)(IC-8172)	140.220	am	(P-12696)
830.A	n	(P-11040)	610.70	n	(P-1768)(IC-8172)	140.225	n	(P-12696)
830.A.B	n	(P-11040)	610.80	n	(P-1768)(IC-8172)	140.230	am	(P-12696)
831.101	n	(P-11025)	610.Ex A	n	(P-1768)(IC-8172)	140.232	am	(P-12696)
831.102	n	(P-11025)	610.Ex B	n	(P-1768)(IC-8172)	140.234	am	(P-12696)
831.103	n	(P-11025)	610.Ex C	n	(P-1768)(IC-8172)	140.236	am	(P-12696)
831.104	n	(P-11025)	610.Ex D	n	(P-1768)(IC-8172)	140.238	n	(P-12696)
831.105	n	(P-11025)	1075.1100	am	(P-9858:A-15094)	140.240	n	(P-12696)
831.106	n	(P-11025)	1075.1105	n	(P-9858:A-15094)	140.250	am	(P-12696)
831.107	n	(P-11025)	1075.1110	r,n	(P-9858:A-15094)	140.305	am	(P-12696)
831.108	n	(P-11025)	1075.1115	r,n	(P-9858:A-15094)	140.390	am	(P-12696)
831.109	n	(P-11025)	1075.1120	r,n	(P-9858:A-15094)	140.400	am	(P-12696)
831.110	n	(P-11025)	1075.1130	n	(P-9858:A-15094)	140.420	n	(P-12696)
831.111	n	(P-11025)	1075.1135	n	(P-9858:A-15094)	170.10	am	(P-9106)
831.112	n	(P-11025)	1075.1140	n	(P-9858:A-15094)	170.20	am	(P-9106)
831.113	n	(P-11025)	1075.1145	n	(P-9858:A-15094)	170.40	r	(P-9106)
831.114	n	(P-11025)	1075.1150	n	(P-9858:A-15094)	170.41	r	(P-9106)
831.115	n	(P-11025)	1075.1155	n	(P-9858:A-15094)	170.50	r	(P-9106)
831.116	n	(P-11025)	1075.1160	n	(P-9858:A-15094)	170.65	r	(P-9106)
832.101	n	(P-11033)	1075.1165	n	(P-9858:A-15094)	170.70	r	(P-9106)
832.102	n	(P-11033)	1075.1170	n	(P-9858:A-15094)	170.71	r	(P-9106)
832.103	n	(P-11033)	1075.1175	n	(P-9858:A-15094)	170.72	r	(P-9106)
832.104	n	(P-11033)	1075.1180	n	(P-9858:A-15094)	170.76	r	(P-9106)
832.105	r	(P-11033)	1075.1185	n	(P-9858:A-15094)	170.90	r	(P-9106)
832.106	n	(P-11033)	1075.1190	n	(P-9858:A-15094)	170.100	r	(P-9106)
832.107	n	(P-11033)	1075.1200	n	(P-9858:A-15094)	170.105	r	(P-9106)
832.109	n	(P-11033)	1075.1205	n	(P-9858:A-15094)	170.106	r	(P-9106)
832.110	n	(P-11033)	1075.1210	am	(P-9858:A-15094)	170.107	r	(P-9106)
832.111	n	(P-11033)	1075.1215	am	(P-9858:A-15094)	170.108	r	(P-9106)
832.121	n	(P-11033)	1075.1220	am	(P-9858:A-15094)	170.110	r	(P-9106)
832.201	n	(P-11033)	1075.1225	r,n	(P-9858:A-15094)	170.210	am	(P-9106)
832.202	n	(P-11033)	1075.1230	r,n	(P-9858:A-15094)	170.400	am	(P-9106)
832.301	n	(P-11033)	1075.1235	am	(P-9858:A-15094)	170.410	am	(P-9106)
832.302	n	(P-11033)	1075.1240	am	(P-9858:A-15094)	170.411	am	(P-9106)
832.303	n	(P-11033)	1075.1245	am	(P-9858:A-15094)	170.412	am	(P-9106)
832.304	n	(P-11033)	1075.1250	am	(P-9858:A-15094)	170.420	am	(P-9106)
832.305	n	(P-11033)	1075.1255	am	(P-9858:A-15094)	170.421	n	(P-9106)
832.306	n	(P-11033)	1075.1260	am	(P-9858:A-15094)	170.422	n	(P-9106)
832.307	n	(P-11033)	1075.1265	am	(P-9858:A-15094)	170.423	n	(P-9106)
832.308	n	(P-11033)	1075.1270	am	(P-9858:A-15094)	170.424	n	(P-9106)
832.309	n	(P-11033)	1075.1275	am	(P-9858:A-15094)	170.425	n	(P-9106)
832.310	n	(P-11033)	1075.1280	am	(P-9858:A-15094)	170.426	n	(P-9106)
832.311	n	(P-11033)	1075.1285	am	(P-9858:A-15094)	170.427	am	(P-9106)
832.312	n	(P-11033)	1075.1290	am	(P-9858:A-15094)	170.428	am	(P-9106)
832.313	n	(P-11033)	1075.1295	am	(P-9858:A-15094)	170.429	am	(P-9106)
832.314	n	(P-11033)	1075.1300	am	(P-9858:A-15094)	170.430	am	(P-9106)
832.315	n	(P-11033)	1075.1305	am	(P-9858:A-15094)	170.431	am	(P-9106)
832.316	n	(P-11033)	1075.1310	am	(P-9858:A-15094)	170.432	am	(P-9106)
832.317	n	(P-11033)	1075.1315	am	(P-9858:A-15094)	170.433	am	(P-9106)
832.318	n	(P-11033)	1075.1320	am	(P-9858:A-15094)	170.434	am	(P-9106)
832.319	n	(P-11033)	1075.1325	am	(P-9858:A-15094)	170.435	am	(P-9106)
832.320	n	(P-11033)	1075.1330	am	(P-9858:A-15094)	170.436	am	(P-9106)
832.321	n	(P-11033)	1075.1335	am	(P-9858:A-15094)	170.437	am	(P-9106)
832.322	n	(P-11033)	1075.1340	am	(P-9858:A-15094)	170.438	am	(P-9106)
832.323	n	(P-11033)	1075.1345	am	(P-9858:A-15094)	170.439	am	(P-9106)
832.324	n	(P-11033)	1075.1350	am	(P-9858:A-15094)	170.440	am	(P-9106)
832.325	n	(P-11033)	1075.1355	am	(P-9858:A-15094)	170.441	am	(P-9106)
832.326	n	(P-11033)	1075.1360	am	(P-9858:A-15094)	170.442	am	(P-9106)
832.327	n	(P-11033)	1075.1365	am	(P-9858:A-15094)	170.443	am	(P-9106)
832.328	n	(P-11033)	1075.1370	am	(P-9858:A-15094)	170.444	am	(P-9106)
832.329	n	(P-11033)	1075.1375	am	(P-9858:A-15094)	170.445	am	(P-9106)
832.330	n	(P-11033)	1075.1380	am	(P-9858:A-15094)	170.446	am	(P-9106)
832.331	n	(P-11033)	1075.1385	am	(P-9858:A-15094)	170.447	am	(P-9106)
832.332	n	(P-11033)	1075.1390	am	(P-9858:A-15094)	170.448	am	(P-9106)
832.333	n	(P-11033)	1075.1395	am	(P-9858:A-15094)	170.449	am	(P-9106)
832.334	n	(P-11033)	1075.1400	am	(P-9858:A-15094)	170.450	am	(P-9106)
832.335	n	(P-11033)	1075.1405	am	(P-9858:A-15094)	170.451	am	(P-9106)
832.336	n	(P-11033)	1075.1410	am	(P-9858:A-15094)	170.452	am	(P-9106)
832.337	n	(P-11033)	1075.1415	am	(P-9858:A-15094)	170.453	am	(P-9106)
832.338	n	(P-11033)	1075.1420	am	(P-9858:A-15094)	170.454	am	(P-9106)
832.339	n	(P-11033)	1075.1425	am	(P-9858:A-15094)	170.455	am	(P-9106)
832.340	n	(P-11033)	1075.1430	am	(P-9858:A-15094)	170.456	am	(P-9106)
832.341	n	(P-11033)	1075.1435	am	(P-9858:A-15094)	170.457	am	(P-9106)
832.342	n	(P-11033)	1075.1440	am	(P-9858:A-15094)	170.458	am	(P-9106)
832.343	n	(P-11033)	1075.1445	am	(P-9858:A-15094)	170.459	am	(P-9106)
832.344	n	(P-11033)	1075.1450	am	(P-9858:A-15094)	170.460	am	(P-9106)
832.345	n	(P-11033)	1075.1455	am	(P-9858:A-15094)	170.461	am	(P-9106)
832.346	n	(P-11033)	1075.1460	am	(P-9858:A-15094)	170.462	am	(P-9106)
832.347	n	(P-11033)	1075.1465	am	(P-9858:A-15094)	170.463	am	(P-9106)
832.348	n	(P-11033)	1075.1470	am	(P-9858:A-15094)	170.464	am	(P-9106)
832.349	n	(P-11033)	1075.1475	am	(P-9858:A-15094)	170.465	am	(P-9106)
832.350	n	(P-11033)	1075.1480	am	(P-9858:A-15094)	170.466	am	(P-9106)
832.351	n	(P-11033)	1075.1485	am	(P-9858:A-15094)	170.467	am	(P-9106)
832.352	n	(P-11033)	1075.1490	am	(P-9858:A-15094)	170.468	am	(P-9106)
832.353	n	(P-11033)	1075.1495	am	(P-9858:A-15094)	170.469	am	(P-9106)
832.354	n	(P-11033)	1075.1500	am	(P-9858:A-15094)	170.470	am	(P-9106)
832.355	n	(P-11033)	1075.1505	am	(P-9858:A-15094)	170.471	am	(P-9106)
832.356	n	(P-11033)	1075.1510	am	(P-9858:A-15094)	170.472	am	(P-9106)
832.357	n	(P-11033)	1075.1515	am	(P-9858:A-15094)	170.473	am	(P-9106)
832.358	n	(P-11033)	1075.1520	am	(P-9858:A-15094)	170.474	am	(P-9106)
832.359	n	(P-11033)	1075.1525	am	(P-9858:A-15094)	170.475	am	(P-9106)
832.360	n	(P-11033)	1075.1530	am	(P-9858:A-15094)	170.476	am	(P-9106)
832.361	n	(P-11033)	1075.1535	am	(P-9858:A-15094)	170.477	am	(P-9106)
832.362	n	(P-11033)	1075.1540	am	(P-9858:A-15094)	170.478	am	(P-9106)
832.363	n	(P-11033)	1075.1545	am	(P-9858:A-15094)	170.479	am	(P-9106)
832.364	n	(P-11033)	1075.1550	am	(P-9858:A-15094)	170.480	am	(P-9106)
832.365	n	(P-11033)	1075.1555	am	(P-9858:A-15094)	170.481	am	(P-9106)
832.366	n	(P-11033)	1075.1560	am	(P-9858:A-15094)	170.482	am	(P-9106)
832.367	n	(P-11033)	1075.1565	am	(P-9858:A-15094)	170.483	am	(P-9106)
832.368	n	(P-11033)	1075.1570	am	(P-9858:A-15094)	170.484	am	(P-9106)
832.369	n	(P-11033)	1075.1575	am	(P-9858:A-15094)	170.485	am	(P-9106)
832.370	n	(P-11033)	1075.1580	am	(P-9858:A-15094)	170.486	am	(P-9106)
832.371	n	(P-11033)	1075.1585	am	(P-9858:A-15094)	170.487	am	(P-9106)
832.372	n	(P-11033)	1075.1590	am	(P-9858:A-15094)	170.488	am	(P-9106)
832.373	n	(P-11033)	1075.1595	am	(P-9858:A-15094)	170.489	am	(P-9106)
832.374	n	(P-11033)	1075.1600	am	(P-9858:A-15094)	170.490	am	(P-9106)
832.375	n	(P-11033)	1075.1605	am	(P-9858:A-15094)	170.491	am	(P-9106)
832.376	n	(P-11033)	1075.1610	am	(P-9858:A-15094)	170.492	am	(P-9106)
832.377	n	(P-11033)	1075.1615	am	(P-9858:A-15094)	170.493	am	(P-9106)
832.378	n	(P-11033)	1075.1620	am	(P-9			

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170.481	n	(P-1016)	200.200	r	(P-22)	260.113	am	(P-8293)
170.480	am	(P-1016)	200.230	r	(P-22)	260.114	am	(P-8293)
170.479	am	(P-1016)	200.240	r	(P-22)	260.201	am	(P-8293)
170.510	am	(P-1016)	200.250	r	(P-22)	260.202	am	(P-8293)
170.520	am	(P-1016)	200.260	r	(P-22)	260.203	am	(P-8293)
170.530	am	(P-1016)	200.270	r	(P-22)	260.204	am	(P-8293)
170.540	am	(P-1016)	200.280	r	(P-22)	260.205	am	(P-8293)
170.541	n	(P-1016)	200.290	r	(P-22)	260.301	am	(P-8293)
170.542	n	(P-1016)	200.310	r	(P-22)	260.302	am	(P-8293)
170.543	n	(P-1016)	200.330	r	(P-22)	260.304	am	(P-8293)
170.544	n	(P-1016)	200.320	r	(P-22)	260.305	am	(P-8293)
170.545	n	(P-1016)	200.330	r	(P-22)	260.401	am	(P-8293)
170.560	am	(P-1016)	200.340	am	(P-22)	260.402	am	(P-8293)
170.570	am	(P-1016)				260.403	am	(P-8293)
170.580	am	(P-1016)				260.404	am	(P-8293)
170.590	am	(P-1016)	650.10	n	(P-3208-A-9478)			(P-8293)
170.600	am	(P-1016)	650.20	n	(P-3208-A-9478)	260.405	am	(P-8293)
170.610	am	(P-1016)	650.30	n	(P-3208-A-9478)	260.406	am	(P-8293)
170.620	am	(P-1016)	650.40	n	(P-3208-A-9478)	260.407	am	(P-8293)
170.630	am	(P-1016)	650.50	n	(P-3208-A-9478)	260.501	am	(P-8293)
170.640	am	(P-1016)	650.60	n	(P-3208-A-9478)	260.502	am	(P-8293)
170.650	am	(P-1016)	650.70	n	(P-3208-A-9478)	260.503	am	(P-8293)
170.660	am	(P-1016)	650.80	n	(P-3208-A-9478)	260.504	am	(P-8293)
170.670	am	(P-1016)	650.90	n	(P-3208-A-9478)	260.505	am	(P-8293)
170.671	n	(P-1016)	650.100	n	(P-3208-A-9478)	260.506	am	(P-8293)
170.672	n	(P-1016)	650.110	n	(P-3208-A-9478)	310.401	am	(P-13659/93-A-1839)
170.673	n	(P-1016)	650.120	n	(P-3208-A-9478)	360.101	am	(P-1669-A-8663)
170.700	C/n	(P-1016)	650.130	n	(P-3208-A-9478)			(E-2124/C-10503)
170.705	n	(P-1016)	650.140	n	(P-3208-A-9478)	360.103	am	(P-1669-A-8663)
170.710	n	(P-1016)	650.150	n	(P-3208-A-9478)			(E-2124/C-10503)
170.720	n	(P-1016)	650.160	n	(P-3208-A-9478)	360.104	am	(E-2124/C-10503)
170.730	n	(P-1016)	650.170	n	(P-3208-A-9478)			(E-2124/C-10503)
170.740	n	(P-1016)	650.180	n	(P-3208-A-9478)	360.106	am	(P-1669-A-8663)
170.750	n	(P-1016)	650.190	n	(P-3208-A-9478)			(E-2124/C-10503)
170.760	n	(P-1016)	650.200	n	(P-3208-A-9478)	360.109	am	(P-1669-A-8663)
170.770	n	(P-1016)	650.210	n	(P-3208-A-9478)			(E-2124/C-10503)
170.780	n	(P-1016)	650.320	n	(P-3208-A-9478)	360.114	am	(E-2124/C-10503)
170.790	n	(P-1016)	650.330	n	(P-3208-A-9478)			(E-2124/C-10503)
170.795	n	(P-1016)	650.340	n	(P-3208-A-9478)	360.201	am	(P-1669-A-8663)
170.800	am	(P-1016)	650.350	n	(P-3208-A-9478)			(E-2124/C-10503)
170.810	am	(P-1016)	650. Ap A	n	(P-3208-A-9478)	360.202	am	(P-1669-A-8663)
170.820	am	(P-1016)	650. Ap B	n	(P-3208-A-9478)			(E-2124/C-10503)
170.830	am	(P-1016)	650. Ap C	n	(P-3208-A-9478)	360.203	am	(P-1669-A-8663)
170.850	am	(P-1016)	650. Ap D	n	(P-3208-A-9478)			(E-2124/C-10503)
170.860	r	(P-1016)	650. Ap E	n	(P-3208-A-9478)	360.204	n	(P-1669-A-8663)
170.890	r	(P-1016)	5000.250	n	(P-15217/93-A-1886)			(E-2124/C-10503)
170.900	am	(P-1016)	5000.310	am	(P-5057)	360.301	am	(P-1669-A-8663)
170.910	am	(P-1016)				360.303	am	(E-2124/C-10503)
170.920	n	(P-1016)				360.303	am	(E-2124/C-10503)
170.930	n	(P-1016)	160.10	am	(P-15747/93-A-5163)			(E-2124/C-10503)
170.940	n	(P-1016)	160.30	am	(P-15747/93-A-5163)	360.304	am	(P-1669-A-8663)
170.1000	n	(P-1016)	160.40	am	(P-15747/93-A-5163)			(E-2124/C-10503)
170.1100	n	(P-1016)	160.50	am	(P-15747/93-A-5163)	360.305	am	(P-1669-A-8663)
170.1200	n	(P-1016)	160.60	am	(P-15747/93-A-5163)			(E-2124/C-10503)
170.1300	n	(P-1016)	160.70	am	(P-15747/93-A-5163)	360.309	am	(P-1669-A-8663)
170.1b.A	n	(P-1016)	160.80	am	(P-15747/93-A-5163)			(E-2124/C-10503)
200.5	am	(P-22)	260.101	am	(P-8293)	360.310	am	(P-1669-A-8663)
200.10	am	(P-22)	260.102	am	(P-8293)			(E-2124/C-10503)
200.20	am	(P-22)	260.103	am	(P-8293)	360.401	am	(P-1669-A-8663)
200.30	am	(P-22)	260.104	am	(P-8293)			(E-2124/C-10503)
200.40	am	(P-22)	260.105	am	(P-8293)	360.501	r	(P-1669-A-8663)
200.60	am	(P-22)	260.106	am	(P-8293)			(E-2124/C-10503)
200.70	am	(P-22)	260.107	am	(P-8293)	360.502	am	(P-1669-A-8663)
200.100	am	(P-22)	260.108	am	(P-8293)			(E-2124/C-10503)
200.120	r	(P-22)	260.109	am	(P-8293)	360.503	am	(P-1669-A-8663)
200.160	r	(P-22)	260.110	am	(P-8293)			(E-2124/C-10503)
200.170	r	(P-22)	260.111	am	(P-8293)	360.505	am	(P-1669-A-8663)
200.180	r	(P-22)	260.112	am	(P-8293)			(E-2124/C-10503)

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360.506	am	(P-1669;A-8663) (E-2124)(C-10503)	365.204	n	(P-956;A-8633) (E-1596)(C-10503)	365.1104	n	(P-956;A-8633) (E-1596)(C-10503)
360.507	am	(P-1669;A-8663) (E-2124)(C-10503)	365.301	n	(P-956;A-8633) (E-1596)(C-10503)	365.1201	n	(P-956;A-8633) (E-1596)(C-10503)
360.601	am	(P-1669;A-8663) (E-2124)(C-10503)	365.302	n	(P-956;A-8633) (E-1596)(C-10503)	365.1202	n	(P-956;A-8633) (E-1596)(C-10503)
360.602	am	(P-1669;A-8663) (E-2124)(C-10503)	365.303	n	(P-956;A-8633) (E-1596)(C-10503)	365.1203	n	(P-956;A-8633) (E-1596)(C-10503)
360.603	am	(P-1669;A-8663) (E-2124)(C-10503)	365.304	n	(P-956;A-8633) (E-1596)(C-10503)	365.1204	n	(P-956;A-8633) (E-1596)(C-10503)
360.801	am	(P-1669;A-8663) (E-2124)(C-10503)	365.305	n	(P-956;A-8633) (E-1596)(C-10503)	365.1205	n	(P-956;A-8633) (E-1596)(C-10503)
360.802	am	(P-1669;A-8663) (E-2124)(C-10503)	365.401	n	(P-956;A-8633) (E-1596)(C-10503)	600.50	am	(P-1963;93)(C-796) (E-1596)(C-10503)
360.803	am	(P-1669;A-8663) (E-2124)(C-10503)	365.402	n	(P-956;A-8633) (E-1596)(C-10503)	700.100	n	(P-4530;A-5826) (E-1596)(C-10503)
360.804	am	(P-1669;A-8663) (E-2124)(C-10503)	365.403	n	(P-956;A-8633) (E-1596)(C-10503)	700.200	n	(P-4530;A-5826) (E-1596)(C-10503)
360.901	am	(P-1669;A-8663) (E-2124)(C-10503)	365.404	n	(P-956;A-8633) (E-1596)(C-10503)	700.207	n	(P-4530;A-5826) (E-1596)(C-10503)
360.902	am	(P-1669;A-8663) (E-2124)(C-10503)	365.405	n	(P-956;A-8633) (E-1596)(C-10503)	700.211	n	(P-4530;A-5826) (E-1596)(C-10503)
360.903	am	(P-1669;A-8663) (E-2124)(C-10503)	365.501	n	(P-956;A-8633) (E-1596)(C-10503)	700.220	n	(P-4530;A-5826) (E-1596)(C-10503)
360.904	am	(P-1669;A-8663) (E-2124)(C-10503)	365.502	n	(P-956;A-8633) (E-1596)(C-10503)	700.221	n	(P-4530;A-5826) (E-1596)(C-10503)
360.905	am	(P-1669;A-8663) (E-2124)(C-10503)	365.503	n	(P-956;A-8633) (E-1596)(C-10503)	700.224	n	(P-4530;A-5826) (E-1596)(C-10503)
360.1101	am	(P-1669;A-8663) (E-2124)(C-10503)	365.504	n	(P-956;A-8633) (E-1596)(C-10503)	700.226	n	(P-4530;A-5826) (E-1596)(C-10503)
360.1102	am	(P-1669;A-8663) (E-2124)(C-10503)	365.505	n	(P-956;A-8633) (E-1596)(C-10503)	700.227	n	(P-4530;A-5826) (E-1596)(C-10503)
365.101	n	(P-956;A-8633) (E-1596)(C-10503)	365.506	n	(P-956;A-8633) (E-1596)(C-10503)	700.250	n	(P-4530;A-5826) (E-1596)(C-10503)
365.102	n	(P-956;A-8633) (E-1596)(C-10503)	365.507	n	(P-956;A-8633) (E-1596)(C-10503)	700.260	n	(P-4530;A-5826) (E-1596)(C-10503)
365.103	n	(P-956;A-8633) (E-1596)(C-10503)	365.508	n	(P-956;A-8633) (E-1596)(C-10503)	700.270	n	(P-4530;A-5826) (E-1596)(C-10503)
365.104	n	(P-956;A-8633) (E-1596)(C-10503)	365.601	n	(P-956;A-8633) (E-1596)(C-10503)	TITLE 50	am	(P-2143;93;A-6176) (E-1596)(C-10503)
365.105	n	(P-956;A-8633) (E-1596)(C-10503)	365.602	n	(P-956;A-8633) (E-1596)(C-10503)	854.30	am	(P-2143;93;A-6176) (E-1596)(C-10503)
365.106	n	(P-956;A-8633) (E-1596)(C-10503)	365.603	n	(P-956;A-8633) (E-1596)(C-10503)	854.40	am	(P-2143;93;A-6176) (E-1596)(C-10503)
365.107	n	(P-956;A-8633) (E-1596)(C-10503)	365.604	n	(P-956;A-8633) (E-1596)(C-10503)	854.4.A	am	(P-2143;93;A-6176) (E-1596)(C-10503)
365.108	n	(P-956;A-8633) (E-1596)(C-10503)	365.701	n	(P-956;A-8633) (E-1596)(C-10503)	855.10	am	(P-2164;93;A-6168) (E-1596)(C-10503)
365.109	n	(P-956;A-8633) (E-1596)(C-10503)	365.702	n	(P-956;A-8633) (E-1596)(C-10503)	855.30	am	(P-2164;93;A-6168) (E-1596)(C-10503)
365.110	n	(P-956;A-8633) (E-1596)(C-10503)	365.703	n	(P-956;A-8633) (E-1596)(C-10503)	855.40	am	(P-2164;93;A-6168) (E-1596)(C-10503)
365.111	n	(P-956;A-8633) (E-1596)(C-10503)	365.704	n	(P-956;A-8633) (E-1596)(C-10503)	855.1.A	am	(P-2164;93;A-6168) (E-1596)(C-10503)
365.112	n	(P-956;A-8633) (E-1596)(C-10503)	365.801	n	(P-956;A-8633) (E-1596)(C-10503)	1103.50	n	(P-8411;93;A-685) (E-1596)(C-10503)
365.113	n	(P-956;A-8633) (E-1596)(C-10503)	365.901	n	(P-956;A-8633) (E-1596)(C-10503)	1103.50	n	(P-8411;93;A-685) (E-1596)(C-10503)
365.114	n	(P-956;A-8633) (E-1596)(C-10503)	365.1001	n	(P-956;A-8633) (E-1596)(C-10503)	1103.50	n	(P-8411;93;A-685) (E-1596)(C-10503)
365.115	n	(P-956;A-8633) (E-1596)(C-10503)	365.1002	n	(P-956;A-8633) (E-1596)(C-10503)	1103.50	n	(P-8411;93;A-685) (E-1596)(C-10503)
365.201	n	(P-956;A-8633) (E-1596)(C-10503)	365.1101	n	(P-956;A-8633) (E-1596)(C-10503)	1250.10	am	(P-3985;93;A-2230) (E-1596)(C-10503)
365.202	n	(P-956;A-8633) (E-1596)(C-10503)	365.1102	n	(P-956;A-8633) (E-1596)(C-10503)	1250.20	am	(P-3985;93;A-2230) (E-1596)(C-10503)
365.203	n	(P-956;A-8633) (E-1596)(C-10503)	365.1103	n	(P-956;A-8633) (E-1596)(C-10503)	1250.30	am	(P-3985;93;A-2230) (E-1596)(C-10503)

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1283.20	n	(P-5477/A-10752)	1455.205	n	(E-3006)	330.130	n	(P-10677/93/A-11521)
1283.40	n	(P-5477/A-10752)	1455.205	am	(P-16379/93/A-2379)	330.140	n	(P-10677/93/A-11521)
1283.50	n	(P-5477/A-10752)	1455.205	am	(P-27331/E-3006)	900.10	n	(P-10677/93/A-11521)
1283.70	n	(P-5477/A-10752)	1455.205	am	(P-16379/93/A-2379)	900.20	n	(P-10677/93/A-11521)
1283.80	n	(P-5477/A-10752)	1455.205	am	(P-16379/93/A-2379)	900.30	n	(P-10677/93/A-11521)
1283.90	n	(P-5477/A-10752)	1455.205	am	(P-7194/A-12794)	900.40	n	(P-10677/93/A-11521)
1283.100	n	(P-5477/A-10752)	1455.205	am	(P-7194/A-12794)	900.50	n	(P-10677/93/A-11521)
1283.120	n	(P-5477/A-10752)	1455.205	am	(P-7194/A-12794)	900.60	n	(P-10677/93/A-11521)
1283.140	am	(E-312)	1455.35	n	(P-7194/A-12794)	900.70	n	(P-10677/93/A-11521)
1283.160	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.80	n	(P-10677/93/A-11521)
1283.180	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.90	n	(P-10677/93/A-11521)
1283.200	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.100	n	(P-10677/93/A-11521)
1283.220	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.110	n	(P-10677/93/A-11521)
1283.240	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.120	n	(P-10677/93/A-11521)
1283.260	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.130	n	(P-10677/93/A-11521)
1283.280	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.140	n	(P-10677/93/A-11521)
1283.300	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.150	n	(P-10677/93/A-11521)
1283.320	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.160	n	(P-10677/93/A-11521)
1283.340	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.170	n	(P-10677/93/A-11521)
1283.360	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.180	n	(P-10677/93/A-11521)
1283.380	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.190	n	(P-10677/93/A-11521)
1283.400	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.200	n	(P-10677/93/A-11521)
1283.420	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.210	n	(P-10677/93/A-11521)
1283.440	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.220	n	(P-10677/93/A-11521)
1283.460	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.230	n	(P-10677/93/A-11521)
1283.480	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.240	n	(P-10677/93/A-11521)
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1283.520	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.260	n	(P-10677/93/A-11521)
1283.540	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.270	n	(P-10677/93/A-11521)
1283.560	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.280	n	(P-10677/93/A-11521)
1283.580	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.290	n	(P-10677/93/A-11521)
1283.600	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.300	n	(P-10677/93/A-11521)
1283.620	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.310	n	(P-10677/93/A-11521)
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1283.660	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.330	n	(P-10677/93/A-11521)
1283.680	am	(P-590/A-7373)	1455.35	am	(P-7194/A-12794)	900.340	n	(P-10677/93/A-11521

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443.4pH	n	(P-13965)	708	70	am	(P-1811-A-11284)	1375	1030	n	(P-8635-A-93-A-1927)
443.4pI	n	(P-13965)	1001	410	am	(P-7731-A-15137)	1375	1050	n	(P-8635-A-93-A-1927)
443.4pJ	n	(P-13965)	1001	410	am	(P-7731-A-15137)	1375	1050	n	(P-8635-A-93-A-1927)
443.4pK	n	(P-13965)	1001	441	n	(P-7731-A-15137)	1375	1060	n	(P-8635-A-93-A-1927)
443.4pL	n	(P-13965)	1001	441	n	(P-7731-A-15137)	1375	1060	n	(P-8635-A-93-A-1927)
443.4pM	n	(P-13965)	1001	441	n	(P-7731-A-15137)	1375	1060	n	(P-8635-A-93-A-1927)
443.4pN	n	(P-13965)	1001	442	n	(P-7731-A-15137)	1375	1090	n	(P-8635-A-93-A-1927)
443.4pO	n	(P-13965)	1001	442	n	(P-7731-A-15137)	1375	1090	n	(P-8635-A-93-A-1927)
443.4pP	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1100	n	(P-8635-A-93-A-1927)
443.4pQ	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1110	n	(P-8635-A-93-A-1927)
443.4pR	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1120	n	(P-8635-A-93-A-1927)
443.4pS	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1130	n	(P-8635-A-93-A-1927)
443.4pT	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1140	n	(P-8635-A-93-A-1927)
443.4pU	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1140	n	(P-8635-A-93-A-1927)
443.4pV	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1140	n	(P-8635-A-93-A-1927)
443.4pW	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1140	n	(P-8635-A-93-A-1927)
443.4pX	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1140	n	(P-8635-A-93-A-1927)
443.4pY	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1140	n	(P-8635-A-93-A-1927)
443.4pZ	n	(P-13965)	1001	443	n	(P-7731-A-15137)	1375	1140	n	(P-8635-A-93-A-1927)
444.5	n	(P-6318-A-14800)	1030	13	n	(P-11924)	1375	1160	n	(P-8635-A-93-A-1927)
444.10	am	(P-6318-A-14800)	1030	13	n	(P-11924)	1375	1160	n	(P-8635-A-93-A-1927)
444.15	n	(P-6318-A-14800)	1030	13	n	(P-11924)	1375	1160	n	(P-8635-A-93-A-1927)
444.20	am	(P-6318-A-14800)	1030	13	n	(P-11924)	1375	1160	n	(P-8635-A-93-A-1927)
444.25	am	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.30	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.35	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.40	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.45	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.50	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.55	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.60	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.65	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.70	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.75	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.80	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.85	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.90	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
444.95	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.00	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.05	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.10	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.15	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.20	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.25	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.30	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.35	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.40	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.45	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.50	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.55	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.60	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.65	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.70	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.75	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.80	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.85	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.90	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
445.95	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.00	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.05	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.10	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.15	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.20	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.25	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.30	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.35	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.40	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.45	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.50	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.55	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.60	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.65	n	(P-13835)	1030	96	n	(P-993-A-7478)	1375	1160	n	(P-8635-A-93-A-1927)
446.70	n	(P-13								

PLEASE USE THIS FORM FOR ALL ORDERS OR TO NOTIFY US OF CHANGE OF ADDRESS
ALL ORDERS ARE PAYABLE IN ADVANCE OR BY VISA OR MASTER CHARGE
CHECKS AND/OR MONEY ORDERS ARE PAYABLE TO SECRETARY OF STATE

1977-1978	1979	1980	1981	1982	1983	1984	1985	1986
1987	1988	1989	1990	1991	1992	1993		

	1981	1982	1983	1984	1985	1986	1987	1988	1989
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	1984	1985	1986	1987	1988	1989
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	1990	1991	1992	1993
1. <i>Chlorophyll a</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
2. <i>Chlorophyll b</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
3. <i>Chlorophyll c</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
4. <i>Chlorophyll d</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
5. <i>Chlorophyll e</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
6. <i>Chlorophyll f</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
7. <i>Chlorophyll g</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
8. <i>Chlorophyll h</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
9. <i>Chlorophyll i</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
10. <i>Chlorophyll j</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
11. <i>Chlorophyll k</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
12. <i>Chlorophyll l</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
13. <i>Chlorophyll m</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
14. <i>Chlorophyll n</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
15. <i>Chlorophyll o</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
16. <i>Chlorophyll p</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
17. <i>Chlorophyll q</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
18. <i>Chlorophyll r</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
19. <i>Chlorophyll s</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
20. <i>Chlorophyll t</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
21. <i>Chlorophyll u</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
22. <i>Chlorophyll v</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
23. <i>Chlorophyll w</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
24. <i>Chlorophyll x</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
25. <i>Chlorophyll y</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
26. <i>Chlorophyll z</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
27. <i>Chlorophyll aa</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
28. <i>Chlorophyll ab</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
29. <i>Chlorophyll ac</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
30. <i>Chlorophyll ad</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
31. <i>Chlorophyll ae</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
32. <i>Chlorophyll af</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
33. <i>Chlorophyll ag</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
34. <i>Chlorophyll ah</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
35. <i>Chlorophyll ai</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
36. <i>Chlorophyll aj</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
37. <i>Chlorophyll ak</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
38. <i>Chlorophyll al</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
39. <i>Chlorophyll am</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
40. <i>Chlorophyll an</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
41. <i>Chlorophyll ao</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
42. <i>Chlorophyll ap</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
43. <i>Chlorophyll aq</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
44. <i>Chlorophyll ar</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
45. <i>Chlorophyll as</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
46. <i>Chlorophyll at</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
47. <i>Chlorophyll au</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
48. <i>Chlorophyll av</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
49. <i>Chlorophyll aw</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
50. <i>Chlorophyll ax</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
51. <i>Chlorophyll ay</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
52. <i>Chlorophyll az</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
53. <i>Chlorophyll ba</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
54. <i>Chlorophyll bb</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
55. <i>Chlorophyll bc</i> (mg m ⁻³)	1.0	1.0	1.0	1.0
56. <i>Chlorophyll bd</i> (mg				

(Volume Number) (Issue Number) (Issue Date)

NEW RENEWAL

(1994 Code & 2 Supplements)	(Quantity)	(1995 Supplements)	(Quantity)
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☐ Check ☐ Visa ☐ Discover Card Number: _____
 Expiration Date: _____ Signature _____

(CITY) (STATE) (ZIP CODE) (TELEPHONE NUMBER)

Springfield, IL 62756

